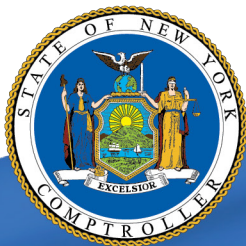


Arlington Fire District

Station Number 5 Renovation

OCTOBER 2022



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

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Report Highlights

Arlington Fire District

Audit Objective

Determine whether Arlington Fire District (District) officials used competitive methods to renovate Arlington Station 5 and appropriately disclosed interests in leasehold agreements.

Key Findings

Members of the Board did not use competitive methods to renovate leased firehouse space and did not adequately oversee leasehold agreements for renovations. Specifically, District officials:

- Approved a lease agreement, which included the District providing \$248,000 in additional rent to fund renovations for the leased premises, without using a competitive procurement process.
- Approved one lease amendment that cost an additional \$77,000 in materials costs without adequate documentation.
- Approved two lease amendments extending project completion date that cost taxpayers over \$20,000 by not exercising reduced rent rate provisions.

In addition, a member of the Board who also serves as a Trustee of the Croft Corners Fire Company (Company) failed to disclose their financial interest in the lease agreement and lease amendments between the District and the Company (also referred to as Landlord).

Key Recommendations

- Comply with New York State General Municipal Law (GML) competitive bidding requirements.
- Oversee leasehold agreements for renovations and ensure that payments made by the District are supported.
- Ensure that members of the Board disclose interests in public contract.

Except as specified in Appendix A, officials agreed with our recommendations. Appendix B includes our comments on the District's response.

Background

The Arlington Fire District is a district corporation of the State, distinct and separate from the Town of Poughkeepsie (Town). The District is one of three fire districts that serves the Town and responded to 5,380 emergency calls in 2020.

The District is governed by an elected Board of Fire Commissioners (Board) composed of five members. The Board is responsible for the District's overall financial management and safeguarding its resources.

The District operates out of four firehouses, two of which are leased by the District. The Landlord is currently renovating one of the firehouses leased by the District.

Quick Facts

Total Renovation Materials Costs per Lease	\$325,000
Interim Payments Made to Landlord for Renovations through December 20, 2021	\$166,000
Original Lease Agreement Date	August 17, 2020

Audit Period

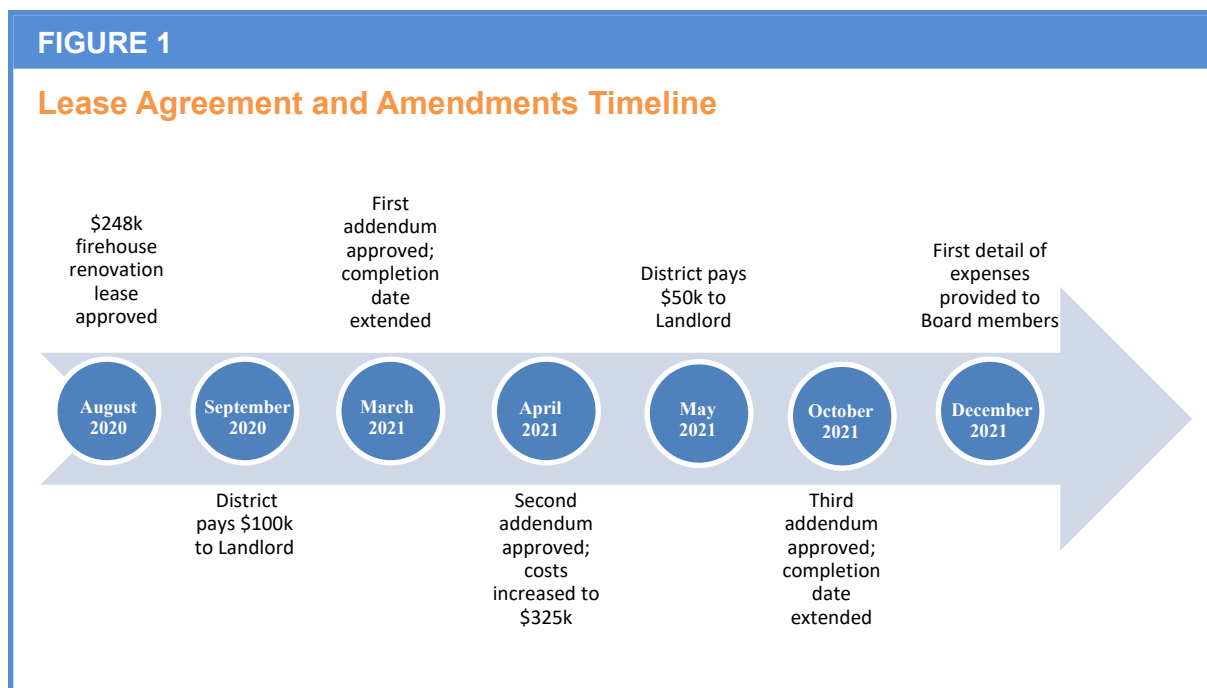
January 1, 2020 – October 19, 2021.

The scope was extended forward to December 20, 2021 to review detailed renovation materials and expense documentation and lease payments made to the landlord.

Arlington Station 5 Renovation

On August 17th, 2020, the Board entered into a lease agreement with the Landlord for the firehouse known as Arlington Station 5. According to this original lease agreement, additional¹ rent payments, totaling \$248,000, were to be made by the District for the purchase of materials associated with the renovation of the Company-owned firehouse.

The firehouse renovation was to establish second floor bunks to accommodate several of the District’s firefighters during their 24-hour shifts, as well as a day room, bathroom and shower room. Per the original lease agreement, the renovations to the firehouse were to be completed by June 1, 2021. In the event the renovation work was not completed by June 1, 2021, the lease agreement required the annual rent to decrease from \$66,000 to \$15,000. However, the District subsequently approved several amendments to the original lease to increase the lease cost and extend the renovation completion date. See the renovation timeline as shown in Figure 1.



¹ Per our calculations, \$1,333 of each month’s \$5,500 rent payment was “additional” for renovations, resulting in the District paying approximately \$4,167 each month strictly for rent. Under a subsequent addendum approved in April 2021, we calculated \$1,389 of each month’s \$5,500 rent payment that was designated “additional” for renovations, resulting in the District paying approximately \$4,111 each month strictly for rent. According to the original lease agreement, the District was responsible for funding the labor associated with the renovation work to the firehouse, however the first addendum to the lease modified the agreement requiring the Landlord to be responsible for all labor costs.

Why Should a District Seek Competition When Renovating a Leased Space?

Pursuant to GML Section 103, purchase contracts in excess of \$20,000 and contracts for public work in excess of \$35,000 generally must be competitively bid. A lease of real property, however, is neither a purchase contract nor a contract for public work, and, hence, is not subject to the competitive bidding requirements set forth in GML. Nonetheless, when leasing real property that includes making improvements and/or renovations to real property, which are paid with district funds, such improvements and/or renovation work to the real property may qualify as a purchase contract or contract for public work, subject to the competitive bidding requirements set forth in GML. It is a good business practice to solicit competition so officials can better identify and evaluate potential options and select the one that best meets the district's needs. Seeking competition in procurement can also increase competition and reduce the cost of goods and services of acceptable quality. A fair and open competitive process will also help discourage favoritism in public procurements, encouraging additional vendors to compete for your business.

The District Did Not Seek Competition for Renovation Work at the Leased Firehouse

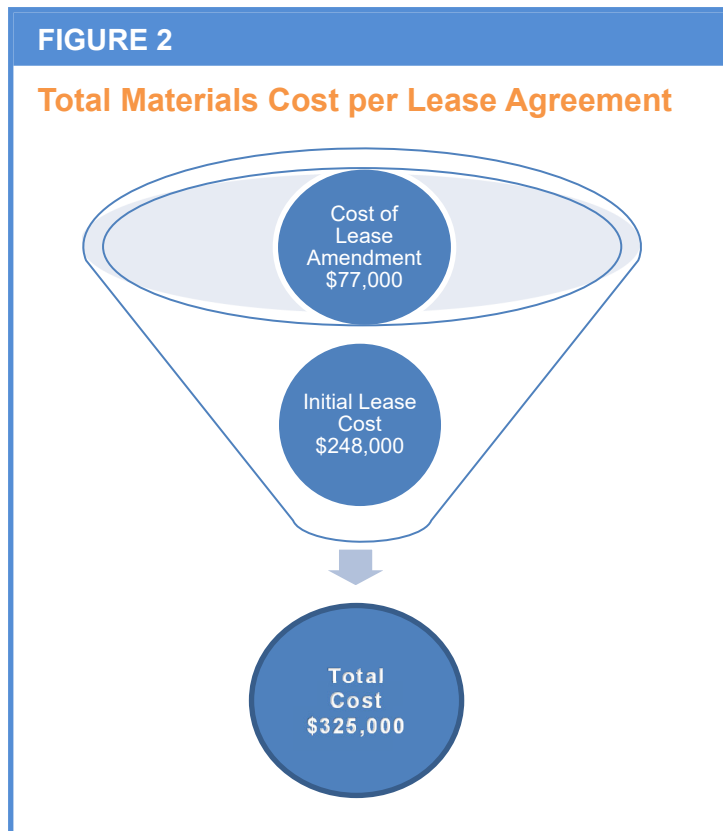
The Board entered into a lease agreement, which included renovating the Landlord's firehouse, without using a competitive process (e.g., sealed bid, request for proposals, quote, etc.) for the renovation work. The District and the Landlord were responsible for the renovation costs. The District was responsible for the cost of materials and the Landlord was responsible for labor costs.²

The District should have sought a competitive process for the renovation work before agreeing to pay additional rent for materials associated with the renovation. By seeking competition for the renovation work, the District would have identified whether other lower-cost options for the renovation were available.

Because the Landlord was procuring the materials and labor necessary for the renovation, the Board did not think they were responsible for competitively bidding the project. However, the lease required the District to pay for the renovation materials, therefore, officials were required to seek competition.

² We note, however, that the original lease agreement further stated that the District, as tenant, was responsible for the cost of all labor to be paid at prevailing wage. The first lease addendum corrected the inconsistency by changing the terms of the lease to state that the Company, as landlord, would be responsible for all labor costs.

By not seeking competition while funding leasehold renovations through additional rent payments, there is an increased risk that the District's taxpayers paid more for renovation costs than necessary (Figure 2). Therefore, using a competitive process for the renovation work would have helped ensure that the renovation work performed on the firehouse was in the best interest of District taxpayers.



How Should a Board Oversee Leasehold Agreements for Renovations?

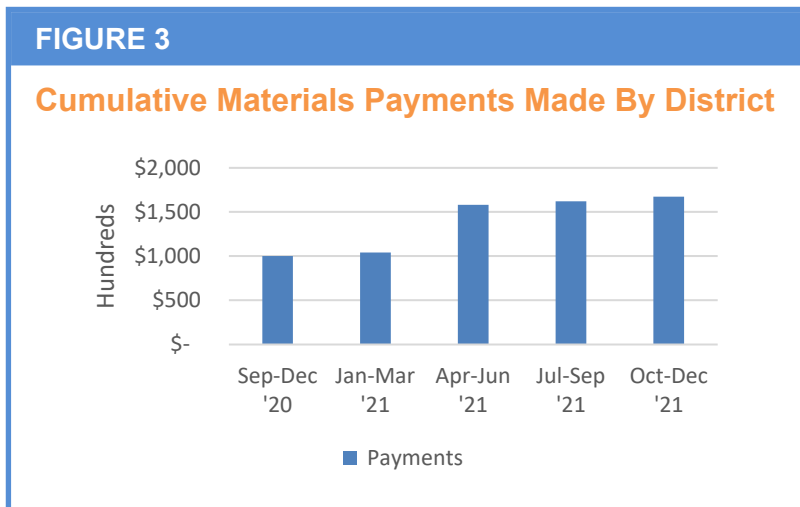
Members of the board are responsible for steering and overseeing the fiscal operations of the district. It is important that the board monitors the status of renovation projects agreed upon as part of the lease. Ultimately, financial decisions are the responsibility of the governing board and interim reports help keep the board informed about financial, performance and legal compliance matters. Common interim reports include project-based financial statements providing selected details of each project, such as progress and total cost-to-date.

If a district is entering into a lease agreement for real property, and the lease provides for the district to pay the landlord for improvements to the real property, it is important to have procedures in place to ensure costs incurred by the landlord represent actual and necessary expenditures that are within the agreed upon

scope of work as set forth in the lease agreement. For example, board members should require periodic detailed accounting of expenditures made by the landlord. In addition, members of the board should monitor project progress to help ensure work is completed in accordance with lease specifications and within the agreed-upon time frames, and that interim lease payments are supported by the corresponding stage of completion. For example, interim payments due upon rough-in or certificate of occupancy should not be made until board members verify that project progress has met the corresponding stage of completion.

The Board Did Not Adequately Oversee the Leasehold Agreement for Renovations

The Board failed to request or review sufficient documentation prior to approving the original lease with the Landlord. Members of the Board indicated that the Landlord did not provide a detailed itemization of how the \$248,000 materials cost was calculated before members of the Board approved the lease or lease amendments. The Board also did not receive any supporting documentation for materials to be purchased. Between September 2020 and December 2021 the District paid \$166,000 in renovation costs prior to receiving any supporting documentation or receipts from the Landlord (Figure 3).



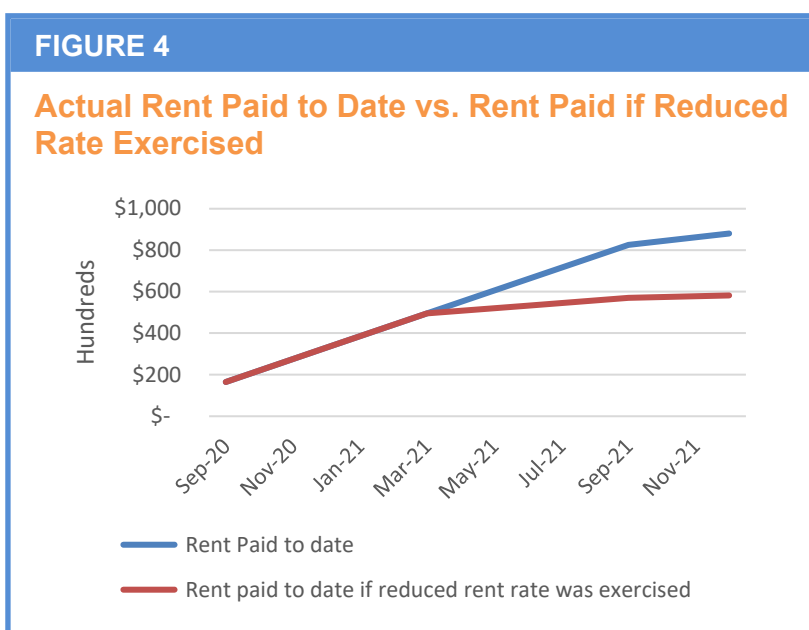
Instead, the Landlord provided the Board an accounting of expenses of approximately \$112,000 of materials that were purchased as of December 20, 2021. Board members indicated that no other expense updates were provided prior to December of 2021. Board members were unable to provide a reasonable explanation for how they determined the material costs were reasonable or why they did not obtain sufficient records or support for money they authorized to be paid to the Landlord for renovation materials.

Failing to determine if anticipated costs for renovation materials are reasonable can lead to the waste of taxpayer funds and could allow for the misappropriation of assets. By not requesting and obtaining sufficient documentation to assess the reasonableness of materials costs, the Board failed to uphold its responsibility of monitoring fiscal operations and safeguarding District assets. If the Board does not know estimated project costs, the Board has little ability to determine if the quantity/quality of materials purchased by the Landlord were reasonable.

The Board Approved Unsupported Lease Addendums

The Board approved all lease amendments without detailed support for increased costs or delays in construction. Further, members of the Board did not receive any documentation to support what materials were to be purchased with the payment of \$50,000 made by the District after approving the amendment increasing renovation materials costs. District records show when the Board approved an addendum to increase materials cost from \$248,00 to \$325,000, the Landlord had only purchased \$12,162 in materials.

The Board did not enforce the original lease terms. Instead, the Board passed addendums that benefited the Landlord. Had members of the Board exercised the right to pay a reduced rent fee, the District would have saved over \$20,000 in rent (Figure 4). Instead, members of the Board approved two addendums to amend the June 1, 2021 project completion date to November 1, 2021, and later to April 1, 2022.



Furthermore, at the completion of the renovation if the material costs are less than \$325,000, the District's future rent payments would be reduced, not to exceed \$16,000 per year until the District is fully reimbursed.

Nonetheless, when the District pays for renovations that lack sufficient supporting documentation, there is an increased risk that the District could pay for materials that were not received or pay higher costs than necessary. By waiting for an accounting from the Landlord at the completion of the renovation work, District officials have less ability to properly monitor the renovation costs and make informed decisions, such as the approval of cost increases or construction delays. As a result, the Board approved addendums to the lease, which included increases in rent, for renovations to a fire house not yet complete and available for use by the District.

Why Should Board Members Disclose Their Interest in Leasehold Agreements?

GML section 803 limits the ability of municipal officers and employees to enter into contracts in which both their personal and financial interests and their public powers and duties conflict. Unless a statutory exception applies, GML prohibits municipal officers and employees from having an "interest" in a contract with the municipality for which they serve when they also have the power or duty, either individually or as a board member, to negotiate, prepare, authorize, or approve the contract, to authorize or approve payment under the contract, to audit bills or claims under the contract or to appoint an officer or employee with any of those powers or duties. Disclosure of a board member's interests ensures that transparency is maintained when board members vote on leasehold agreements. Members of a governing board must ensure that the interests of the district come before their own while serving in a public capacity to ensure that members of the board are acting on behalf of the public.

In accordance with GML, a board member would be deemed to have an interest in a lease agreement between an incorporated fire company and the district if the board member is an officer, director or employee of the fire company. However, because of an exception set forth in GML, the board member's deemed interest in the lease agreement would not be prohibited. Specifically, GML section 802(1) (f) provides that the prohibited interest would not apply to a contract between a fire district and a voluntary not-for-profit corporation, such as a volunteer fire company. However, written disclosure of the deemed interest would still be required under GML, with such written disclosure being made part of the board's minutes.

A Board Member Failed to Disclose His Interest in the Leasehold Agreements

We found that a Board member also served as a trustee of the Company at the time the lease agreements were entered into by the District and the Company. As an officer of the Company, who is also the landlord, the Board member would have been deemed to have an “interest” in the lease agreements. As a result, the Board member would have been required to disclose his interest in the lease agreements. However, the Board member did not disclose his interest, in writing, to the Board as required by GML.

The Board member also voted on the approval of the original lease, as well as approval for several of the lease addendums and indicated that he did not feel it was necessary to disclose his interests prior to voting on the leasehold agreement. The Board member felt that it was common knowledge that he was an officer at the Company, and he believed all other Board members were aware of this situation. However, knowledge of the Board member’s relationship with the Company does not alleviate him of his responsibility to disclose his interest in accordance with GML. Moreover, in our opinion, the Board member should have recused himself from discussions and abstained from voting on matters that pertain specifically to the lease agreements with the Company to help avoid an appearance of partiality or self-interest.

What Do We Recommend?

Members of the Board should:

1. Follow the competitive bidding requirements of GML when District funds are used to renovate real property in which the District has a leasehold interest.
2. Request and review evidence to support the legitimacy of materials costs and increases in materials costs associated with leasehold agreements for renovations prior to approving leases or lease addendums.
3. Monitor leasehold agreements for renovations and addendums to ensure that project materials purchases appear reasonable.
4. Consider exercising leasehold option to pay reduced rent when project completion does not meet specified timeframes.
5. Ensure that municipal officers and employees publicly disclose their interest in any actual or proposed contracts as required under article 18 of GML.

Appendix A: Response From District Officials



Arlington Fire District

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Poughkeepsie, NY 12603
www.aftd.org

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Fax: (845) 486-6322

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"Safeguarding Our Community"

September 22, 2022

Via Email & Certified US Mail

Ms. Dara Disko-McCagg
Chief Examiner, Newburgh Regional Office
Local Government and School Accountability
33 Airport Drive, Suite 103
New Windsor, NY 12553

Re: Arlington Fire District State Comptroller Audit

Dear Ms. Disko-McCagg:

The Arlington Fire District ("District") appreciates the opportunity to respond to the Comptroller's Audit Report ("Report") that was conducted by your office. The purpose of this letter is to address the results of the Report and the Comptroller's recommendations moving forward.

The District Did Not Seek Competition for Renovation Work at the Leased Firehouse & Did Not Adequately Oversee the Leaschold Agreement for Renovations

The District respectfully asserts that the fiscal decisions associated with negotiating a lease extension to the Croft Corners firehouse, which included the District assuming a portion of the renovation costs, were made in the best interests of District taxpayers for a number of reasons.

As the Comptroller is aware, the District has leased space in the firehouse owned by the Croft Corners Fire Company, Inc. ("Landlord") since the early 1960's. Before negotiations began for the 2020 Lease Agreement, the District investigated a number of alternatives for how fire protection services in the Landlord's geographic area could best be provided. Each of these alternatives would have been considerably more expensive for District taxpayers. They included:

- The construction of a new municipal campus to jointly house the Town of Poughkeepsie governmental offices, Town Police Dept. and an Arlington fire station, in the Landlord's service area, which a 2018 feasibility study concluded would have cost District taxpayers an estimated \$20.34 million in fire tax costs, not to mention the additional costs incurred to taxpayers through the town's portion of the joint project.

See
Note 1
Page 13

- The modification and removal of apparatus bay space to accommodate fire personnel within its current space at Croft Corners, was studied in 2016, which was estimated to cost over \$540,000, but would have resulted in zero increased space for the firefighters and less square footage of living space than provided for in the final project. Eliminating an apparatus bay could have potentially negative aspects in the future, as that space would no longer be available should the need arise to increase the number of apparatus operating from that location.
- Multiple searches for other commercial space within the geographical area serviced by the Landlord's fire station that could be used by the District. However, no buildings were identified that could be retrofitted for fire protection services without costly and extensive alterations or additions.

See
Note 1
Page 13

The District ultimately concluded that extending the lease with Croft Corners would be the most fiscally prudent course of action. However, at the time the prior lease was set to expire, the conditions at the Croft Corners firehouse required renovations to house fire personnel in order to adequately meet the District's needs. This included additional space for beds, bathrooms, and shower facilities. The building was constructed in 1953 as a volunteer fire station, and has never had the required facilities for on-duty career staff. (i.e., showers, bedrooms, etc.) There has been around-the-clock staffing at this station since 2016, with only temporary accommodations for staff.

In a typical public works contract, the District retains full autonomy to solicit contractors in accordance with GML §103. The District would generally be liable not only for material and equipment costs, but also labor costs. Because the District did not own the property, certain issues, such as the scope of work and procurement of contractors were non-negotiable. However, the District successfully implemented cost-saving measures and acted in the best interests of its taxpayers by requiring the Landlord to assume financial responsibility for the labor costs of the proposed renovations.

See
Note 1
Page 13

Having explored all of its options, the District believed it made the best deal for its taxpayers in its agreement with the Landlord for renovations. The renovations included a second-floor addition to accommodate fire personnel 24/7, including a day room, bunk room, bathrooms, and showers. The renovation costs were significantly lower than the costs of constructing a new firehouse as identified in the feasibility study, and less than one-half the price of the cost to convert the apparatus bay into useable space for fire personnel. In addition, by remaining with the Landlord, the District saved additional money it would have expended in relocating its equipment and personnel to a different location. After carefully weighing the pros and cons of its agreement with the Landlord, the District believes it received the best deal to serve its community.

See
Note 1
Page 13

Finally, it should be noted that the renovation work performed by the Landlord was recently completed. The District is pleased to report that the cost of the work totaled approximately \$270,000 – well below the amended contingent price of \$325,000, and only slightly over the original price of \$248,000 that was agreed upon in the initial Aug 17, 2020 lease agreement. Given the COVID pandemic, and all of the associated materials shortages, price increases and scheduling delays, completing this project virtually on budget, with reasonable time extensions, represents a significant accomplishment for the taxpayers.

In addition, prior to the issuance of the Comptroller's Report, the District retained an independent construction manager to conduct the reconciliation process, so that the Landlord's requests for payment are reviewed and substantiated before payment is issued. Since the commencement of the renovation work, the District has not expended any money on the cost of labor, and both parties are in agreement that any additional payments will be made subject to a complete audit of invoices submitted by the Landlord.

While the Report indicates that the District failed to request and review sufficient documentation prior to approving the original lease, the lease agreement always required a review of “written detailed reconciliation of all expenses” for the renovation work (See Lease Agreement, Page 2, Paragraph 1). However, due to the uniqueness of the situation, the District chose to perform its review at the conclusion of the project once all materials and labor were completed.

The Board Approved Unsupported Lease Addendums

In March 2021, April 2021, and October 2021, the District was informed by the Landlord of possible increases in renovation costs due to the increase in the price of lumber¹ and that the time of completion of the renovation would be extended due to shortages of materials. The District was aware of the recent lumber increases due to the COVID-19 pandemic, and conducted due diligence on its own end, which supported the Landlord’s price increases for renovation. Accordingly, the District’s Board of Fire Commissioners were in agreement that the delay in work and the increase in prices were justifiable. Although the District did not require supporting documentation at the time of the Addendums, it was the District’s intent to review documentation before payment was issued at the completion of the project.

In addition, the potential price increases proposed by the Landlord were contingencies, and the amended increases (as indicated above) were never realized, as the total cost of the renovation work came in at \$270,000, approximately \$55,000 below the contingency price set forth in the Addendum.

See Note 2 Page 13

As to the Report’s claim that the District did not enforce the original lease terms which would have reduced a fee of \$21,000 in rent, it is the District’s view that the reduction clause referenced by the Report required bad faith in order to be enforced. Here, the Landlord’s potential price increases and delays were due solely to the COVID-19 pandemic, and not to any bad faith on the Landlord’s part. Moreover, if the District enforced the reduction clause during the COVID-19 pandemic, this would have likely delayed the project even further, and may have resulted in litigation, which would have led to additional costs.

A Board Member Failed to Disclose His Interest in the Leasehold Agreements

The District acknowledges that a Fire Commissioner who also served as a trustee of the Landlord at the time the lease agreement was executed did not disclose his interest in the agreement. However, he did not have any role in negotiating the terms of the lease, including the renovation costs. Nevertheless, the District acknowledges that he should have disclosed his interest in writing to the Board.

The District has since updated its Code of Ethics so that its policies are more transparent for the community, its officers, and personnel. The District’s Annual Statement of Disclosure has been modified so that all Fire Commissioners are now required to file this statement prior to January 15 (at its Organizational Meeting) for the *proceeding* calendar year (as opposed to filing the statement on May 15 for the *preceding* calendar year). We believe this change in declaring any potential conflicts at the beginning of the year, prospectively (instead of retrospectively) will establish clearer transparency for its Fire Commissioners and personnel moving forward.

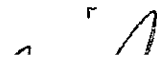
In conclusion, the District agrees with the Report’s findings that practices and procedures must be in place to ensure a competitive and fair procurement process that advocates financial responsibility. The District’s Procurement Policy, which is consistent with General Municipal Law (“GML”) §103 and reviewed annually, ensures that taxpayer dollars are being utilized in ways that are fiscally prudent while meeting the needs of its personnel. However, there are situations where exceptions may be necessary, such as improvements to a lease of real property, which by the Report’s own admission, may or may not qualify

¹ The price of lumber rose to all-time highs during the COVID-19 pandemic, due to, upon information and belief, shortage of materials.

as a contract for public work, subject to competitive bidding. Ultimately, the District believes it negotiated a deal that was both fiscally prudent and in the best interests of its taxpayers and personnel. The result of this project increased the operational space by about 1200 square feet, and preserved the apparatus bay space for future use. All this at roughly 50% of the estimated costs of the bay-space renovation in 2016, a savings to the taxpayers of approximately \$275,000.

Thank you for the feedback and for allowing the District the opportunity to provide this response. This Report will help foster stronger internal processes that will benefit the District moving forward.

Very truly yours,



Ralph Chiumento, Jr., Chairman
Board of Fire Commissioners

Appendix B: OSC Comments on the District's Response

Note 1

We recognize District officials sought alternatives to provide fire protection services and implement cost saving measures with the renovation project. However, without seeking competition, District officials cannot be assured that they acted in the best interest of the taxpayers and received the lowest cost for the renovations. Furthermore, when work to real property qualifies as a contract for public work pursuant to GML, officials are required to competitively bid the work.

Note 2

The Board had no knowledge of the to-date project expenditures, or if total expenditures were trending to exceed projected renovation costs at the time of the approval of all lease addendums, yet still voted to increase project costs and revise the project completion date without any documentation to support their decision.

Appendix C: Audit Methodology and Standards

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 District Officials to gain an understanding of the conditions surrounding the leasehold agreements for renovations, including procurement of the leasehold agreement, monitoring of the leasehold agreement deliverables, and the disclosure of interests of District Officials.
- We reviewed the District's policies and procedures to determine processes in place for the procurement of goods and services and for the disclosure of interests of District Officials.
- We reviewed Board meeting minutes to determine the Board approval of leasehold agreements and addendums.
- We reviewed reports generated from the District's financial system to determine the total amount of payments made for renovation materials throughout the audit scope.
- We reviewed leasehold agreements and addendums to determine renovation terms and conditions.
- We reviewed expense documentation provided to the District by the Landlord detailing expenditures made for construction materials.

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

The Board has the responsibility to initiate corrective action. Pursuant to Section 181-b of New York State 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. We encourage the Board to make the CAP available for public review.

Appendix D: Resources and Services

Regional Office Directory

www.osc.state.ny.us/files/local-government/pdf/regional-directory.pdf

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

www.osc.state.ny.us/local-government/publications

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

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

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www.osc.state.ny.us/files/local-government/publications/pdf/cyber-security-guide.pdf

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