



# Ashville Fire District

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## Procurement and Board Oversight

2025M-81 | December 2025

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# Audit Results

## Ashville Fire District



### Audit Objective

### Audit Period

Did the Ashville Fire District (District) Board of Commissioners (Board) purchase equipment in accordance with New York State General Municipal Law (GML) and provide proper oversight of equipment purchases?

January 1, 2024 – May 28, 2025

We extended the audit period back to August 2021 to review the competitive process used by the District to purchase a custom pumper fire truck. We included this purchase because the final payment was paid during our audit period.

### Understanding the Audit Area

A fire district's board of commissioners must purchase equipment in accordance with State statute and the fire district's purchasing policy and provide proper oversight to ensure fiscal responsibility, legal compliance, operational readiness and public trust. The board of commissioners is also responsible for the overall financial management and safeguarding of the fire district's resources on behalf of taxpayers. This includes ensuring that equipment is acquired in a cost-effective manner by creating as much competition as possible. A well-planned solicitation effort is important to reach as many qualified vendors as possible.

From January 1, 2024 through March 14, 2025, the District paid \$254,700 on two purchase contracts for fire trucks that were subject to competitive bidding requirements and with a combined total purchase cost of \$796,200.

## Audit Summary

The Board did not demonstrate that the purchase of equipment was done in accordance with GML, as well as provide proper oversight of equipment purchases. In addition, the Board should have periodically reviewed and updated the District's purchasing policy in accordance with GML Section 104-b, but the Board has not updated the policy since 2014. As a result, the District's purchasing policy is not consistent with GML, and the Board could have been more fiscally responsible by increasing competition and avoiding vendor overpayments that would have totaled \$6,500 by ensuring vendor invoices agreed with contract terms.

The Board could not demonstrate that it complied with GML Section 103's competitive bidding requirements when purchasing two fire trucks (a custom pumper and a mini-pumper), totaling

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\$796,200. Although the Board advertised for bids for each truck, the bidding requirements were written in a manner that did not suggest honest and fair competition occurred. For example, District officials allowed the vendor who was awarded a \$323,700 mini-pumper contract to write the bid specifications. The District's legal notice required immediate delivery of a mini-pumper, which the vendor had on hand because another fire district did not take delivery of the pumper. While there is no absolute prohibition against a prospective bidder preparing specifications for a fire district, officials need to carefully scrutinize the bid specifications to ensure that the specifications do not confer a special advantage upon a particular bidder and to the detriment of the fire district. We determined that the District did not demonstrate that careful scrutiny of the specifications occurred before the award was made.

The Board could not demonstrate that the District purchased equipment in accordance with GML or provide proper oversight of equipment purchases, including demonstrating that the procurement of the fire trucks was made on a fair, equal and transparent basis. As such, District officials cannot assure the District taxpayers that they achieved the best cost savings when procuring the two fire trucks.

When bidding specifications are not properly written and detailed to provide a common standard, the Board cannot ensure that bidders compete on a fair and equal basis to provide potential cost savings for District taxpayers. For example, District officials approved 43 change orders totaling \$63,500 to further customize a pumper truck. District officials did not include the modifications, which accounted for 16 percent of the pumper truck's total cost, in the bid specifications. As a result, officials may not have acquired the fire truck at the best cost. Additionally, the Board approved 42 of these change orders totaling over \$57,300 when the custom pumper was ready for delivery, instead of before the vendor made the modifications.

The Board also did not provide proper oversight of equipment purchases by verifying that payment amounts agreed with the contractual agreement and/or bid award, resulting in nearly \$6,500 in overpayments for equipment. Had the Board conducted a proper claims audit before authorizing payments, these overpayments may have been avoided.

The report includes 11 recommendations that, if implemented, will improve the District's purchasing operations. District officials generally agreed with our recommendations and their response is included in Appendix B.

We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the Office of the New York State Comptroller's (OSC) authority as set forth in Article 3 of GML. Our methodology and standards are included in Appendix C.

The Board has the responsibility to initiate corrective action. Pursuant to Section 181-b of New York State Town Law (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.

# Procurement and Board Oversight: Findings and Recommendations

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A fire district's board of commissioners and officials must comply with GML Section 103, which generally requires a fire district to solicit competitive bids for purchase contracts that exceed \$20,000 and public works contracts that exceed \$35,000 within a 12-month period. A fire district's board of commissioners and officials must also comply with GML Section 104-b, which requires a fire district's board of commissioners to adopt written policies and procedures governing the purchase of goods and services not subject to competitive bidding requirements.

In addition, a fire district's board of commissioners is responsible for providing proper oversight of purchases and for monitoring compliance with GML and its purchasing policies and procedures. Adequate purchasing policies and procedures help ensure the prudent and economical use of public money and to guard against favoritism or impropriety.

More details on the criteria used in this report, as well as resources/publications we make available to local officials to improve their procurement process (Figure 2), are included in Appendix A.

## Finding 1 – The Board could not demonstrate that it complied with statutory competitive bidding requirements in a fair, equal or transparent manner.

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We reviewed all equipment purchase contracts totaling \$796,200 that were subject to competitive bidding requirements. Although the Board advertised for bids for each fire truck, the bidding specifications were written in a manner that did not foster honest competition.

Custom Pumper – The Board did not include all the necessary specifications when the District advertised for bids for the custom pumper. In September 2021, the District awarded a bid for the purchase of a new custom pumper for approximately \$407,700. However, the District paid the vendor over \$471,200, or over \$63,500 more than the initial bid award because of 43 change orders for modifications, which District officials did not include in the original bid specifications.<sup>1</sup> The Chairman stated that he was not aware that the District had paid this much in change orders for the pumper.

The Board approved 42 of the 43 change orders in January 2024 after the vendor had already made the modifications and after the custom pumper was ready for delivery. Only one change order modification, to add an upgraded pump totaling \$6,200, was approved by the Board before the modification was made by the vendor.

The Board needed to approve the \$6,200 change order to upgrade the pump because the bid specifications, which were written for the District by the vendor, did not include a pump powerful enough to meet the District's needs. District officials, including the Chairman, two Commissioners, Chief, and

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<sup>1</sup> A change order is a formal construction contract modification, agreed upon by fire district officials and a vendor, to authorize a cost adjustment due to a change in the work.

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Assistant Fire Chief, told us that a vendor attended the Equipment Committee (Committee)<sup>2</sup> meetings so the vendor could write the custom pumper specifications according to the needs of the District.

One Commissioner stated that the Board chose this vendor to write the specifications, because he thought that the District would purchase the custom pumper from this vendor. While there is no absolute prohibition against a prospective bidder preparing specifications for a fire district, officials need to carefully scrutinize the bid specifications to ensure that the specifications do not confer a special advantage upon a particular bidder and to the detriment of the fire district. Therefore, if the Board has a vendor write specifications, Board members are responsible for scrutinizing the specifications to ensure that they include the District's needs, do not favor any one particular vendor and avoid any unnecessary additional costs.

In addition, one of the change orders the Chairman approved was for a \$6,700 vendor surcharge that increased the price due to pandemic-related supply shortages. Despite pressure to pay the additional surcharge, the District was under no contractual obligation to pay this additional amount due to supply shortages. Therefore, the additional payment (i.e., surcharge) was an unnecessary expense and unfair to the other bidders who were unaware that the contract included an opportunity to adjust prices based on market conditions.

District officials, including the Chairman, two Commissioners, Chief, and Assistant Fire Chief, also told us that many of the change orders were vendor options that District officials did not think of at the time the Committee discussed the custom pumper specifications. For example, the District issued a change order to add three peg boards to hold supplies at an additional cost of \$8,200, as shown in Figure 1. However, as a general rule, parties to a contract, without further competitive bidding, should not modify a contract awarded pursuant to competitive bidding when the modification (i.e., change order) materially varies from the original bid specifications. Therefore, if District officials believed the additional options offered by the vendor were necessary, they should have included the options in the original custom pumper specifications, or included a complete list of other desired modifications as alternates in the bidding specifications.

**Figure 1: Change Order - Peg Boards**



Photo Courtesy of the District

By not including all of the District's requirements and needs for the pumper in the original bid specifications, and instead using numerous change orders through the production of the vehicle, District

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<sup>2</sup> The Committee includes the Chairman, Commissioners who wish to serve, the Chief and his Assistants. The Committee was not formally established by the Board, but met to discuss and plan for equipment purchases, as needed.

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officials paid approximately \$63,500 (16 percent) more than the original bid award. Given the number of change orders made during the production of the pumper, without seeking additional competition, the District also did not demonstrate that the purchase of the pumper complied with the competitive bidding requirements set forth in GML.

Significant change order activity also greatly increases the risk for cost overruns and schedule delays, as well as reduces the District's ability to suggest that the bidding process used provided a fair opportunity for all bidders. Furthermore, there was a lack of transparency by the Board with respect to procurement of the pumper, as the Board did not approve or include the change orders in the Board meeting minutes in a timely manner. As such, feedback could not be provided by the District's taxpayers before the vendor made the changes.

Mini-Pumper – On August 16, 2022, the Chief told the Board that the vendor the District purchased the custom pumper from offered to sell the District a new mini-pumper for approximately \$325,000. According to the vendor, it was available at a \$65,000 discount and for immediate delivery (because another fire department canceled the purchase). The Chief considered this offer because the Board had decommissioned an older fire truck, and he told the Board that the salesman was concerned about the reliability of the District's fleet even though the District's vehicles passed inspection four days after the Board meeting. The salesman also told the Chief that the custom pumper would be delivered late because of pandemic-related supply shortages. In the Chief's August 2022 monthly report to the Board, he stated that, because of this offer, he researched used mini-pumpers, but he was unable to find one to meet the District's needs.

The Chief and the Chairman told us that neither they nor any other officials expressed a need for, or considered purchasing, a new mini-pumper before the August 2022 Board meeting.

The vendor provided the estimated value of the truck at \$390,000. However, the Chief could not provide documentation or comparable analysis to support the vendor's \$65,000 cost savings. We also spoke with the Chairman, Assistant Fire Chief and two Commissioners, who were on the Committee, and they could not provide documentation to demonstrate how they carried out their due diligence when determining whether the price for the mini-pumper was fair, reasonable and beneficial to District taxpayers.

Although the District advertised for bids, after the offer was made for the mini-pumper, only one vendor bid. The sole bidder was the vendor who offered to sell the District the mini-pumper. This vendor also prepared the bid specifications, which were written so that the available mini-pumper, presented for sale by the vendor, complied with the bid specifications. Once again, while there is no absolute prohibition against a prospective bidder preparing specifications for a fire district, officials need to carefully scrutinize the bid specifications to ensure that the specifications do not confer a special advantage upon a particular bidder and to the detriment of the District. Moreover, although the bid specifications included a requirement that bidders include the estimated delivery date of the vehicle, the District's legal notice required that the truck be available "for immediate delivery." This may have restricted other competitors from submitting a bid, because custom fire trucks are typically manufactured after they are ordered. Under these circumstances, District officials were unable to demonstrate that careful scrutiny of the specifications occurred before awarding the mini-pumper to the vendor who had initially



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presented the offer to the District. As a result, the District did not demonstrate that the purchase of the mini-pumper was made in accordance with the bidding requirements set forth in GML.

If the District needed another fire truck for the reasons stated above, then officials should have properly planned for the equipment purchase to help ensure adequate time for competitive bidding. With proper planning, District officials could have advertised for bids nine months before awarding the September 2022 bid of the mini-pumper when one of the District's fire trucks was placed out of service.

When bidding specifications are drafted by a vendor without careful scrutiny by District officials, there is less assurance that the bidding process is done on a competitive and fair basis, as well as consistent with the requirements set forth in GML.

## Recommendations

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The Board should:

1. Comply with GML Section 103 competitive bidding requirements, by ensuring bidding specifications are properly written to include all details to measure the bids received against.
2. Approve change orders prior to the vendor starting the work and include in the Board meeting minutes to help ensure transparency.
3. Consult with legal counsel regarding the vendor's surcharge and seek recovery of these charges, if appropriate.

The Chairman should:

4. Execute contractual change orders on behalf of the District, after receiving Board approval, and in accordance with the competitive bidding requirements set forth by GML.

The Board and District officials should:

5. Properly plan for equipment purchases to help ensure adequate time for competitive bidding when required by GML Section 103.

District officials should:

6. Include a complete list of other desired modifications as alternates in the bidding specifications.



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## **Finding 2 – The Board did not provide proper oversight of payments for equipment purchases, which resulted in over \$6,500 in overpayments.**

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During October 2021, the Chairman signed an agreement with a vendor to purchase a new custom pumper which offered discounts totaling over \$5,200, provided the District complied with certain delivery and down payment options. However, the District did not receive these discounts even though officials complied with both options. The Chairman stated that the error occurred because he relied on the vendor to provide an accurate invoice, and the Board did not properly audit the related claims and verify that the final payment was accurate and agreed with the contract terms and change orders. Although the Board is generally required<sup>3</sup> by Town Law Section 176 (4-a) to thoroughly audit and approve all claims prior to payment, the Board approved the final payment before receiving and reviewing an itemized bill from the vendor. As a result of our audit, the Chairman contacted the vendor who issued a refund, totaling over \$5,200 for the overpayment, in April 2025.

During September 2022, the Board awarded the bid of \$323,700 for the purchase of a new mini-pumper to the same vendor. On October 31, 2022, the Treasurer paid the vendor a \$25,000 down payment and on November 15, 2022, the Chairman signed a lease-purchase agreement, in accordance with GML Section 109-b, to finance the remaining \$300,000 balance. However, the total amount for the lease-purchase and down payment was \$1,300 more than the bid award. The Chairman stated that he did not verify that the total lease-purchase amount plus the down payment agreed with the bid award when he signed the contract. As a result of our audit, the company which provided the terms of the lease-purchase agreement revised their debt schedule by reducing the District's last payment by \$2,400. This revision included the \$1,300 applied at the beginning of the term and about \$1,100 in accrued interest for the lease-purchase duration.

Had the Board performed a proper claims audit by conducting a thorough and deliberate audit of each claim to ensure it was properly itemized before authorizing payment, and that the lease-purchase and down payments agreed with the bid award, these overpayments may have been avoided.

## **Recommendations**

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7. The Board should conduct a thorough and deliberate audit of each claim before authorizing payment, including verifying that any change orders are properly itemized and agree with the bid award and/or vendor contract.
8. The Chairman, when executing a lease-purchase agreement on the District's behalf, should verify that the amount and down payment is consistent with the Board's bid award.

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<sup>3</sup> A board, by resolution, may authorize payment in advance of audit for public utility services (electric, gas, water, sewer and telephone), postage, freight and express charges. The claims for such prepayments should be audited as soon as possible after payment.

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## Finding 3 – The District’s purchasing policy was not updated since 2014 and was not consistent with GML.

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While the Board reviewed the District’s purchasing policy in 2024 and 2025, the policy has not been updated since 2014. As such, despite being reviewed by the Board, the policy’s bidding thresholds remained more restrictive than the current bidding thresholds set forth by GML. Specifically, the District’s purchasing policy included procedures to follow for purchase contracts under \$10,000 and public works contracts under \$20,000 and stated that any purchases that exceed these amounts are subject to New York State regulations. However, the current dollar threshold for fire districts to seek competitive bids pursuant to GML is now set at \$20,000 for purchase contracts and \$35,000 for public works contracts. Therefore, the District’s purchasing policy did not provide guidance for procuring purchase contracts between \$10,000 and \$20,000 and public works contracts between \$20,000 and \$35,000. The District’s purchasing policy also did not address the following:

- The individuals who are responsible for purchasing,
- Procedures for determining whether purchases are subject to bidding,
- Required documentation for “best value” awards,
- Providing guidance when making aggregate purchases.

The Chairman stated that the Board did not update the purchasing policy because it was not a priority, but agreed that the Board needs to update it because of the low dollar thresholds. The Chairman did not know that the Board was required to annually review the policy or that the statutory dollar thresholds for the bidding requirements had changed. He also told us that his required fire commissioner training expired in 2017, so he completed fiscal training in April 2025 because of our inquiry. He stated that the training he received helped him better understand the purchasing requirements that he was unfamiliar with, such as the bidding thresholds for when competitive bidding is required pursuant to GML.

When the Board does not update its purchasing policy, there is an increased risk that the policy will no longer meet the District’s changing needs and officials will not obtain qualified goods and services at the most favorable terms and conditions, and in the best interest of the taxpayers.

## Recommendations

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The Board should:

9. Review its purchasing policy annually and update it to include guidance for procuring purchase contracts between \$10,000 and \$20,000 and public works contracts between \$20,000 and \$35,000.

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10. Amend its purchasing policy to specify the:

- a. Individuals who are responsible for purchasing,
- b. Procedures for determining whether purchases are subject to bidding,
- c. Documentation required for “best value” awards, and
- d. Guidance for officials to follow when making aggregate purchases, such as defining when officials should use competitive bidding for these purchases and developing a process to identify when aggregate purchases exceed statutory dollar threshold limits.

11. Ensure the Commissioners familiarize themselves with the purchasing requirements by reviewing available training resources on proper purchasing practices as indicated in Appendix A of this report and complete mandatory training in a timely manner.

# Appendix A: Profile, Criteria and Resources

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## Profile

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The District provides fire protection and ambulance emergency services to the Town of North Harmony and a portion of the Town of Busti in Chautauqua County. The District is governed by an elected five-member Board that is responsible for the general management and control of the District's finances. The District's 2025 appropriations totaled approximately \$327,000.

The Board appoints a Chairman, who is responsible for executing contracts under the Board's direction, and a Treasurer, who is responsible for the District's financial management. The Board is also responsible for overseeing the District's Committee, which is responsible for identifying equipment needs, developing specifications, evaluating bids and reporting to the Board. The Committee includes the Chairman, Commissioners who wish to serve, the Chief and his Assistants.

## Criteria – Procurement and Board Oversight

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A fire district's board of commissioners must comply with GML Section 103, which generally requires competitive bidding for purchase contracts exceeding \$20,000 and public works contracts exceeding \$35,000. A fire district board of commissioners is also responsible for ensuring that officials prepare properly written and detailed bidding specifications to provide a common standard. These standards provide assurance that bidders will be competing on a fair, equal and transparent basis. This should encourage vendors to be responsive and competitive, resulting in potential cost savings to a fire district. If a fire district receives assistance from a vendor when creating the specifications, fire district officials are responsible for scrutinizing the bid specifications to ensure that the specifications comply with the fire district's needs and are not written to favor a particular vendor or exclude other vendors.

A fire district's board of commissioners must also comply with GML Section 104-b, which requires a fire district's board of commissioners to adopt written policies and procedures that provide guidance for obtaining goods and services that are not legally required to be competitively bid. A fire district's board of commissioners should annually review and update its purchasing policy in accordance with GML Section 104-b. GML states that these goods and services must be procured in a manner that ensures the prudent and economical use of public funds in the best interests of taxpayers, and is not influenced by favoritism, extravagance, fraud, or corruption.

A fire district's board of commissioners is responsible for ensuring that it provides proper oversight over purchases by ensuring that it only approves necessary change orders in a timely manner. Change orders should be presented to a fire district's board of commissioners for approval in a timely manner and approved before the vendor starts any additional work. A fire district's board of commissioners should document its review and approval of change orders in the fire district's board meeting minutes. If the original contract was subject to competitive bidding, then modifying the original contract after picking a vendor may not occur without further competitive bidding, if the modifications vary substantially from the original contract specifications. Otherwise, allowing for modifications places


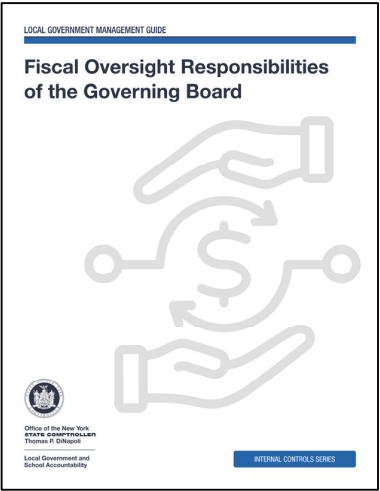
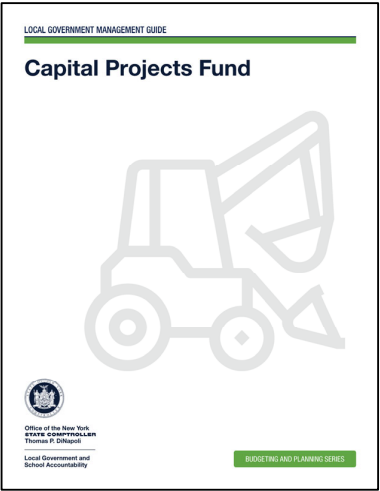
unsuccessful bidders and potential bidders at a substantial disadvantage, because such bidders or potential bidders were not afforded an opportunity to compete on the amended contract.

A fire district’s board of commissioners should also conduct a thorough and deliberate audit of each claim before authorizing payment, which includes verifying that change orders are properly itemized and agree with the bid award and/or vendor contract. Proper fire district board of commissioners’ oversight also requires a fire district’s board of commissioners to ensure that payments agree with the bid award and contractual agreements.

Further guidance on a fire district’s board of commissioner’s oversight responsibilities can be found in a series of Local Government Management Guide (LGMG) publications on our website titled “*Seeking Competition in Procurement*”, “*Fiscal Oversight Responsibilities of the Governing Board*” and “*Capital Projects Fund*” (Figure 2).

The Board should ensure Commissioners familiarize themselves with the District’s purchasing requirements by reviewing available training resources on proper purchasing practices as indicated below and complete the Association of Fire Districts of the State of New York approved Commissioner training as required by Town Law Section 176-e in a timely manner.

## Additional Procurement and Board Oversight Resources

Figure 2: OSC Publications		
OSC LGMGs and other information resources are available on our website to help officials understand and perform their responsibilities and implement effective internal controls.		
Seeking Competition in Procurement	Fiscal Oversight Responsibilities of the Governing Board	Capital Projects Fund
		
<a href="https://www.osc.ny.gov/files/local-government/publications/pdf/seeking-competition-in-procurement.pdf">https://www.osc.ny.gov/files/local-government/publications/pdf/seeking-competition-in-procurement.pdf</a>	<a href="https://www.osc.ny.gov/files/local-government/publications/pdf/fiscal-oversight-responsibilities-of-the-governing-board.pdf">https://www.osc.ny.gov/files/local-government/publications/pdf/fiscal-oversight-responsibilities-of-the-governing-board.pdf</a>	<a href="https://www.osc.ny.gov/files/local-government/publications/pdf/capital-projects-fund.pdf">https://www.osc.ny.gov/files/local-government/publications/pdf/capital-projects-fund.pdf</a>

In addition, our website can be used to search for audits, resources, publications and training for officials: <https://www.osc.ny.gov/local-government>.

# Appendix B: Response From District Officials

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## ASHVILLE FIRE DISTRICT

5338 Stow Road  
Ashville, NY 14710  
Phone 716-789-5249  
Fax 716-789-2145

e-mail [AFD301@windstream.net](mailto:AFD301@windstream.net)



### COMMISSIONERS 2025:

Jon York - Chairman  
Dave Foster  
William Ortman  
Lauren Hoyt  
Randy Gleason

December 8, 2025

### **Subject: Written Audit Response to Ashville Fire District Draft Audit**

OSC Procurement and Board Oversight Audit (draft provided by 11/14/25 email)

[REDACTED]

295 Main Street, Room 1032  
Buffalo, NY 14203-2510

Dear [REDACTED],

The Ashville Fire District Board of Commissioners and Officials received the Audit Draft and reviewed it in detail. The exit discussion held on November 19, 2025, with Jon York (Chair) and Robin Miller (Treasure – outgoing), was helpful and provided insight into the next steps that need to be taken.

There were no major questions or clarification points that had to be discussed. The three (3) Findings and corresponding eleven (11) Recommendations will be thoroughly addressed as part of our Corrective Action Plan (CAP) that will be developed over the next 90 days. Our top priority will be to get our Procurement Policy revised and up to date with latest GML guidelines and mandates. In addition, training/orientation must be provided to all and buy-in obtained from those involved with purchasing and procurement.

Once the audit transitions from DRAFT to FINAL, The Ashville Fire District is prepared to provide a CAP within 90 days to address the Findings and Recommendations provided.

Please let us know of any questions or comments, or needs for action on our end. Thank you.

Sincerely,

Jon York, Chair of Commissioners



# Appendix C: Audit Methodology and Standards

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We obtained an understanding of internal controls that we deemed significant within the context of the audit objective and assessed those controls. Information related to the scope of our work on internal controls, as well as the work performed in our audit procedures to achieve the audit objective and obtain valid audit evidence, included the following:

- We interviewed District officials and reviewed written policies and Board meeting minutes to gain an understanding of the controls in place over the purchasing process and to determine whether the purchasing policy met the requirements outlined in GML Sections 103 and 104-b.
- We reviewed a list of all disbursements from January 1, 2024 through March 14, 2025 to determine the population of equipment purchases subject to competitive bidding. We determined that disbursements totaling \$254,700 were related to equipment purchase contracts subject to competitive bidding requirements. These purchase contracts included a custom pumper purchased for \$407,700 and 43 change orders totaling \$63,500 that was delivered in January 2024 and a \$300,000 lease-purchase agreement for a mini-pumper with a downpayment of \$25,000 for a total purchase cost of \$325,000. From January 2024 through March 14, 2025, the District made a final payment of \$203,000 for a custom pumper and a \$51,700 lease payment for a mini-pumper. We reviewed these two equipment purchases to determine whether the District:
  - Prepared bidding specifications that fostered honest and fair competition,
  - Advertised for competitive bids,
  - Made payments that were consistent with the bid award and the terms of contractual agreements,
  - Approved change orders based on itemized documentation and in a timely and transparent manner, and
  - Awarded the bid to the lowest responsible bidder or on a “best value” basis.

We conducted this performance audit in accordance with generally accepted government auditing standards (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.

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



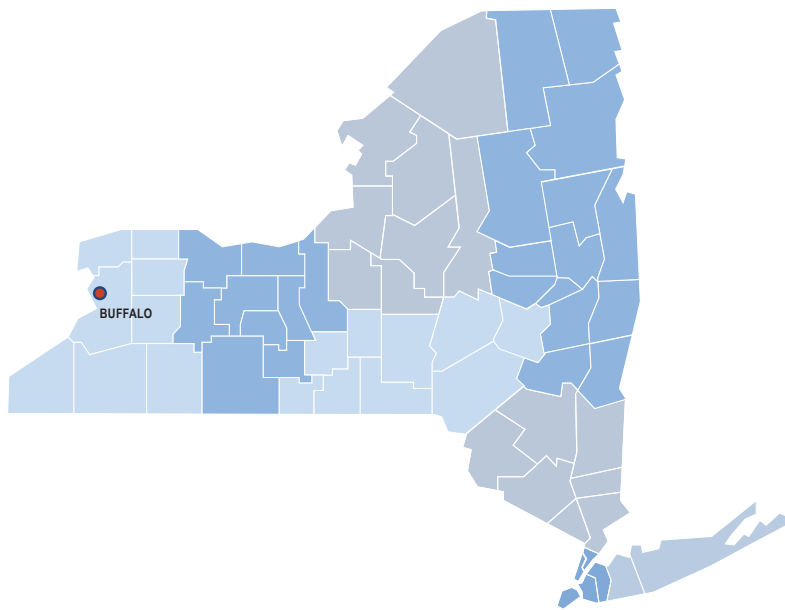
## Contact

**BUFFALO REGIONAL OFFICE** – Melissa A. Myers, Chief of Municipal Audits

295 Main Street, Suite 1032 • Buffalo, New York 14203-2510

Tel (716) 847-3647 • Fax (716) 847-3643 • Email: [Muni-Bufferalo@osc.ny.gov](mailto:Muni-Bufferalo@osc.ny.gov)

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