

Colesville-Windsor Fire District

Board Oversight

2025M-74 | December 2025

Contents

Audit Results 1

 Audit Summary 1

Board Oversight: Findings and Recommendations 4

 Finding 1 – The Board did not adequately monitor financial operations.. . . . 4

 Recommendations 5

 Finding 2 – The Board did not properly audit claims. 6

 Recommendations 7

 Finding 3 – The Board did not comply with several GML requirements or ensure
 Commissioners did not have incompatible duties. 7

 Recommendations 8

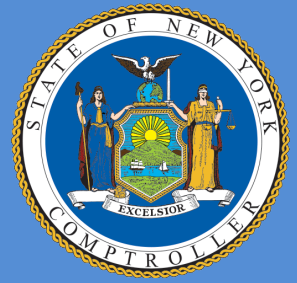
Appendix A: Profile, Criteria and Resources. 10

Appendix B: Response From District Officials. 13

Appendix C: Audit Methodology and Standards. 18

Audit Results

Colesville-Windsor Fire District



| Audit Objective | Audit Period |
|---|--|
| Did the Colesville-Windsor Fire District (District) Board of Fire Commissioners (Board) provide adequate oversight of financial operations? | January 1, 2022 – December 31, 2024. We extended the audit period back to January 1, 2019 and forward to November 12, 2025 to review the status of Annual Financial Report (AFR) filings. |
| Understanding the Audit Area | |
| <p>The Board, being responsible for the general management and control of the District's financial operations, must provide adequate oversight of the District's financial operations to help ensure public funds are managed with accountability, transparency and integrity. This critical function can help maintain public trust, prevent mismanagement, waste, fraud and legal non-compliance.</p> <p>From 2022 through 2024, budgeted appropriations averaged \$50,200 and the District processed 41 claims totaling \$131,800.</p> | |

Audit Summary

The Board did not provide adequate financial oversight. As a result of the weaknesses identified, the Board's ability to assess financial operations was diminished and the Board provided less assurance to taxpayers and other interested parties that the District's financial operations were adequately accounted for and reported. In addition, the District faced an increased risk of theft, loss and misuse of District resources. Specifically, the Board did not:

- Review periodic financial reports to assess the District's operations or conduct an annual audit of the Secretary-Treasurer's records to verify that the Secretary-Treasurer properly recorded collections and disbursements and maintained current and accurate records and reports.
- Ensure that the Secretary-Treasurer maintained up-to-date accounting records that tracked receipt and disbursement activity by account, which provide the Board with critical information on the results of operations, and properly filed the 2019 through 2024 AFRs in a timely manner

(Figure 1), which provide the Board, taxpayers, the Office of the New York State Comptroller (OSC) and other interested parties the ability to assess information about the District’s financial standing in a timely manner.

- Properly audit claims which resulted in 31 claims totaling \$94,900 out of the 41 claims totaling \$131,800 having one or more auditing deficiencies, such as lack of the Board’s documented audit and approval prior to payment and claims that were not supported by invoices or receipts.
- Comply with New York State (NYS) General Municipal Law (GML) by:
 - Maintaining a code of ethics that could have supported a tone of standards of conduct reasonably expected of officers and employees.
 - Adopting a procurement policy that can help achieve cost savings through competition and waste reduction, establish a standardized process, enhance transparency and maintain ethical standards.
 - Adopting an investment policy that provides guidelines on how to manage District funds to help ensure the District’s investment program involving public money has the basic attributes of legality, safety, liquidity and yield.
 - Completing fiscal oversight training that helps ensure that Commissioners are positioned to oversee the District’s financial operations and helps ensure the necessary reporting requirements and policies are in place. Each of the five Commissioners were required to complete this training within 270 days of their first day in office.

Figure 1: Unfiled AFRs as of November 12, 2025

| Fiscal Year | Days Late |
|-------------|-----------|
| 2019 | 2,083 |
| 2020 | 1,717 |
| 2021 | 1,352 |
| 2022 | 987 |
| 2023 | 622 |
| 2024 | 256 |

Furthermore, a member of a town board may not simultaneously serve as a commissioner of a fire district located within the town, as the duties attached to these two positions are incompatible with each other.¹ However, a District Commissioner also concurrently served on the Town of Windsor Board.

The report includes 11 recommendations that, if implemented, will improve the Board’s oversight of financial operations. District officials generally agreed with our findings and indicated they have initiated or plan to initiate corrective action. The District’s response is included in Appendix B.

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. 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, a written corrective action plan (CAP) that addresses the findings and

¹ See, e.g., 1987 Opinions of the NYS Attorney General Inf. No. 87-63

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.

Board Oversight: Findings and Recommendations

A fire district board is responsible for overseeing a fire district's (district) financial operations and safeguarding its resources. A fire district board, in most circumstances, must audit claims against the district prior to payment and order the treasurer to pay the audited claims.

A fire district board should also ensure that the treasurer maintains accurate and current accounting records. The treasurer should submit periodic financial reports to the fire district board and the fire district board should ensure that the treasurer submits the district's AFR indicating its financial position and results of operations to OSC within 60 days after the close of the district's fiscal year. Furthermore, the fire district board should perform an annual audit of the treasurer's records to determine whether funds are properly accounted for and transactions are properly recorded.

In addition, a fire district board is required pursuant to GML to adopt certain policies, including a code of ethics (see GML Section 806), a procurement policy (see GML Section 104-b) and an investment policy (see GML Section 39). Additionally, a town board member may not hold concurrently the position of fire commissioner when the fire district is fully or partially located within the boundaries of the town. Finally, elected and appointed fire commissioners (commissioners) must complete an OSC-approved fiscal oversight training course within 270 days of their first day in office (see GML Section 176-e).

More details on the criteria used in this report, as well as resources we make available to local officials that can help officials improve operations (Figure 3), are included in Appendix A.

Finding 1 – The Board did not adequately monitor financial operations.

The Board did not review periodic financial reports throughout the year such as budget-to-actual reports. Additionally, the Board did not perform annual audits of the Secretary-Treasurer's records or ensure the Secretary-Treasurer filed AFRs in a timely manner.

Financial Records and Reports – The Board did not review periodic financial reports throughout the year. Instead, the Secretary-Treasurer told us he provided the Board with bank statements with canceled check images each month. The Secretary-Treasurer told us the handwritten checkbook he maintained for the District was his accounting records, which doubled as a bank reconciliation available for Commissioners to review. We determined that the balances recorded in the handwritten checkbook reconciled to the District's bank statements. However, the Secretary-Treasurer told us Commissioners did not periodically review the record.

The accounting records agreed with the bank statements for all fiscal year ends in our audit period. However, the accounting records did not track receipt and disbursement activity by account, even though the Secretary-Treasurer had access to electronic accounting software, which could be used to generate financial reports, leaving the Board without critical information on the results of operations. The Secretary-Treasurer told us he fell behind using the software and did not input transactions until OSC initiated the audit. He also said that budget-to-actual reports or other periodic financial reports were not prepared because the Board did not request them.

The Chairman of the Board (Chairman) told us there is no need to have budget-to-actual reports because of the limited number of financial transactions that occur. However, the 2022 through 2024 expenditures exceeded appropriations by \$17,600 (10 percent), which the Board did not identify due to the lack of budget-to-actual reports. Had the Board requested and reviewed budget-to-actual reports periodically, the Board would have been aware when the budget was exceeded. When the Board does not request and routinely review budget-to-actual reports, there is an increased risk that significant cost overruns will go undetected, and the Board’s ability to monitor financial operations is limited.

Annual Financial Reports – The Secretary-Treasurer did not submit the District’s AFRs for fiscal years 2019 through 2023 to OSC within 60 days after the close of the fiscal year, as required by GML or request a filing extension for the District’s 2024 AFR. As of November 12, 2025, the AFR filings were between 256 and 2,083 days late (Figure 2). The Chairman told us he was unaware that the District had AFRs that were not filed and the Secretary-Treasurer told us he had difficulty understanding the AFR program. However, the AFR filing requirement is covered in the required Fire District Commissioner’s Training, which the Chairman completed. OSC auditors provided the Secretary-Treasurer with OSC contact information to assist with addressing the unfiled AFRs. When AFRs are not filed in a timely manner, it results in diminished transparency, and the Board, taxpayers, OSC and other interested parties are denied the ability to assess timely information about the District’s financial standing.

Figure 1: Unfiled AFRs as of November 12, 2025

| Fiscal Year | Days Late |
|-------------|-----------|
| 2019 | 2,083 |
| 2020 | 1,717 |
| 2021 | 1,352 |
| 2022 | 987 |
| 2023 | 622 |
| 2024 | 256 |

Annual Audits – The Board did not request the books, records, receipts, claims and canceled check images to conduct an annual audit of the Secretary-Treasurer’s financial records. When the Board does not perform an annual audit, there is no independent verification that District funds were properly accounted for or that transactions were properly recorded.

The Chairman and the Secretary-Treasurer told us they believed their monthly review of bank statements and canceled check images would meet the annual audit requirement. However, without an annual audit, there was no independent verification that the Secretary-Treasurer properly recorded collections and disbursements and maintained current and accurate records and reports. As a result, the Board’s ability to assess financial operations is diminished, and taxpayers and stakeholders have less assurance of the District’s financial position.

Recommendations

The Board should:

1. Obtain monthly financial reports, review bank reconciliations and conduct a thorough and deliberate annual audit of the Secretary-Treasurer’s records.
2. Ensure the District’s delinquent AFRs for the 2019 through 2024 fiscal years are filed.

-
3. Ensure compliance with GML by filing District AFRs with OSC within 60 days of the close of the fiscal year.

The Secretary-Treasurer should:

4. Maintain complete and accurate accounting records and provide monthly financial reports to the Board, including budget-to-actual reports.
5. Comply with GML by filing the District's AFRs with OSC within 60 days of the close of the fiscal year.

Finding 2 – The Board did not properly audit claims.

The Board did not properly audit all claims it approved for payment. Furthermore, the Board's meeting minutes did not regularly document the specific claims or the total dollar amount of the claims the Board authorized the Secretary-Treasurer to pay. It is important that the Board meeting minutes document what claims have been audited and should also indicate the specific claims that it approved for payment, and the total amount.

We reviewed all 41 claims paid during the audit period totaling \$131,800 to determine whether claims had adequate supporting documentation, were for a valid District purpose and were audited and approved by the Board prior to payment. While we determined the claims were for District purposes, we identified 31 claims totaling \$94,900 (72 percent) which had one or more deficiencies, including:

- 12 claims totaling \$62,500 (47 percent) did not have documentation showing the payment amount approved in the Board meeting minutes, and did not include the date of audit by the Board on the claims packet. Therefore, the claims had no evidence that the Board audited and approved these claims prior to disbursing funds.
- 23 claims totaling \$46,700 (35 percent) did not include adequate supporting documentation, such as an itemized invoice or receipt. Without this documentation claims for non-District purposes could be paid.

The Chairman told us the Board was provided with an invoice for every claim before funds were disbursed and the Board discussed all claims at monthly meetings. However, 26 claims totaling \$66,900 (51 percent) did not have a Commissioner's signature or initial, or any other documentation, to indicate that the Board reviewed and approved the claim before payment.

He also told us that, as an informal oversight procedure, Commissioners reviewed and signed bank statements with canceled check images after the disbursements occur to ensure the appropriate use of funds. While this review process may be a proper detective control to identify errors or irregularities in disbursements, the Board should not rely on the review of canceled check images for approval of disbursements, because these funds are no longer under the District's control and a canceled check does not provide sufficient information to confirm that the disbursement was for a valid claim or the

amount was correct. Furthermore, the Board did not always implement this detective control because 16 of the 36 bank statements (44 percent) with canceled check images did not have Commissioners' signatures. When the Board does not document the audit and approval of all claims prior to payment and does not ensure claims are supported by adequate invoices or other documentation, there is an increased risk that claims could be paid that are not for valid District purposes.

Recommendations

The Board should:

6. Properly audit and document approval of all claims before they are paid.
7. Ensure Board meeting minutes include details on claims approved for payment prior to accepting the minutes at subsequent Board meetings.

The Secretary-Treasurer should:

8. Document the claims approved for payment in the Board meeting minutes.

Finding 3 – The Board did not comply with several GML requirements or ensure Commissioners did not have incompatible duties.

The Board did not adopt certain policies as required by GML. Although the Chairman and two Commissioners indicated a code of ethics existed, they could not locate the document. Furthermore, the Board did not adopt a procurement policy or an investment policy, as required by GML.

- If the Board cannot locate, and therefore understand the District's code of ethics, the Board and District officials have no written guidance to reference when ethics issues arise.
- In the absence of a procurement policy, the District had no official guidelines for procuring goods and services not subject to competitive bidding in a reasonable and cost-effective manner. A well-designed procurement policy can help achieve cost savings through competition and waste reduction, establish a standardized process, enhance transparency and maintain ethical standards. As a result, there is an increased risk that the District could spend more than necessary when obtaining goods and services. For example, the District made three equipment purchases, each of which exceeded \$5,000. None of these three purchases had claims packets that included quotes from multiple vendors to indicate the purchases were made based on maximum quality at the lowest possible cost.

-
- Without an investment policy, there are no official guidelines on how to manage District funds to help ensure the District's investment program involving public money has the basic attributes of legality, safety, liquidity and yield. By developing and following an investment policy, the Board could have determined whether the District's bank account with a 2.5 percent interest rate as of December 2024 was optimal.

Additionally, one Commissioner served on the Board while concurrently being a member of the Town of Windsor Board, which the District contracts with for fire protection services. However, according to a NYS Attorney General's opinion, a member of a town board may not simultaneously serve as a commissioner of a fire district located fully or partially within the town as the duties attached to these two positions are incompatible.² For instance, a town board has the authority to contract with a fire district to furnish fire protection, or the town board may be charged with the dissolving of the fire district. In both instances, the fire district commissioners and town board members would be dealing with each other and, therefore, should not be the same individual on both boards. The Chairman told us he was aware the two positions are incompatible. However, he has not found someone else who is willing to join the Board.

We also reviewed the five Commissioners' training records to determine whether they had completed the mandatory fiscal training course within 270 days of taking office. The Chairman told us that all the Commissioners completed the mandatory training. However, he could not locate all the training completion records. We requested training records from the Commissioners with the following results:

- Three Commissioners did not provide documentation showing that they completed the training,
- One Commissioner provided documentation of completing the training in a timely manner, and
- One Commissioner had not yet reached 270 days since taking office.

Completing the mandatory training helps ensure that Commissioners are positioned to oversee the District's financial operations and help ensure the necessary reporting requirements and policies are in place.

Recommendations

The Board should:

9. Comply with GML by developing, adopting and periodically reviewing a code of ethics and procurement and investment policies.
10. Review the NYS Attorney General's advisory opinion concerning the incompatibility of the positions of commissioner and town board member and consult with the attorney for the District on how the District should handle the incompatible duties.

² See supra, note 1.

-
11. Comply with GML by ensuring all elected or appointed Commissioners complete the fiscal oversight training within 270 days of assuming their roles and maintain appropriate records to support the Commissioner's completion of the training.

Appendix A: Profile, Criteria and Resources

Profile

The District's boundaries include parts of the Towns of Colesville and Windsor. The District is governed by an elected five-member Board.

The District provides fire protection services for portions of the Towns of Windsor and Colesville via fire protection contracts with the Harpursville Fire Department and Windsor Fire Department.

The Secretary-Treasurer is the District's chief fiscal officer and is responsible for receiving, disbursing and accounting for funds; preparing accurate financial records and reports; and filing the District's AFRs.

Criteria – Board Oversight

Monitoring Financial Operations – A fire district board should ensure that the treasurer maintains accurate and current accounting records to properly account for all district financial operations in a timely manner. The treasurer should submit periodic financial reports to the fire district board because accounting records and reports provide a basis of checks and balances for determining whether district funds are properly accounted for. The reports should show all money received and disbursed during the month and include reconciled cash balances for all bank accounts and be accompanied by bank reconciliations and statements. Reconciling bank account balances with the accounting records monthly allows district officials to determine whether all collections and disbursements were captured and correctly recorded in a timely manner.

The fire district board should also receive budget-to-actual reports that compare actual revenues and expenditures, by account, to amounts estimated in the annual budget. The fire district board should ensure that the treasurer submits the district's AFR in a timely manner. GML Section 30 requires treasurers to submit the AFR indicating its financial position and results of operations to OSC within 60 days after the close of the district's fiscal year. Furthermore, in the absence of an external audit, the fire district board should have the treasurer provide the fire district board with all books, records, receipts, claims and canceled check images annually, so that the fire district board can perform an annual audit of the treasurer's records to determine whether funds are properly accounted for and transactions are properly recorded.

Claims Auditing – A fire district board is responsible for overseeing a district's financial operations and safeguarding its resources. Town Law Section 176 (4-a) generally requires the fire district board to audit all claims against the district prior to payment and, by resolution, order the treasurer to pay the approved claims. An effective claims auditing process ensures that every claim against the district is subjected to a thorough and deliberate review, and that each claim contains adequate supporting documentation to determine whether the amounts claimed represent actual and necessary district expenditures. When a fire district board audits and approves claims, the minutes of the fire district

board meetings should reflect what claims have been audited and whether they were allowed or disallowed, in whole or in part.

Policies, Incompatible Duties and Training – A fire district board is responsible for providing officers and employees with direction for district business. When properly implemented, policies provide control procedures and other requirements for financial operations. Such policies help define how the district will conduct business and manage resources. For example:

- A code of ethics is required by GML Section 806 and is a guide for district officers, employees and members that sets a standard for the expected conduct in the discharge of official business. A code must provide standards of conduct with respect to disclosure of interests in legislation that is before the fire district board, the holding of investments that conflict with official duties, private employment in conflict with official duties and future employment.
- A procurement policy is required by GML Section 104-b and provides guidelines for procuring goods and services not subject to the competitive bidding requirements set forth in GML Section 103. Procurement policies and procedures generally ensure that competition is sought in a reasonable and cost-effective manner for procurements that fall below the bidding thresholds and for other contracts not subject to the competitive bidding set forth in GML.
- An investment policy is required by GML Section 39 and provides guidelines on how to manage district investments. It should establish a prudent set of basic procedures to meet investment objectives; help ensure that investment assets are adequately safeguarded; establish and maintain internal controls and proper accounting records and provide accurate reporting and evaluation of investment results.

The NYS Attorney General's Office has expressed the view that a member of a town board may not simultaneously serve as a commissioner of a fire district located fully or partially within the town as the duties attached to these two positions are incompatible with each other.³

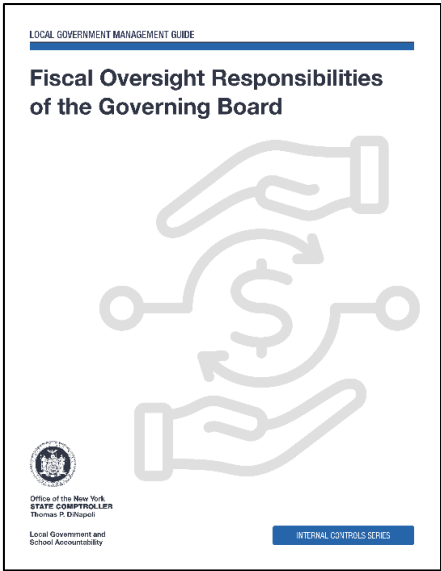
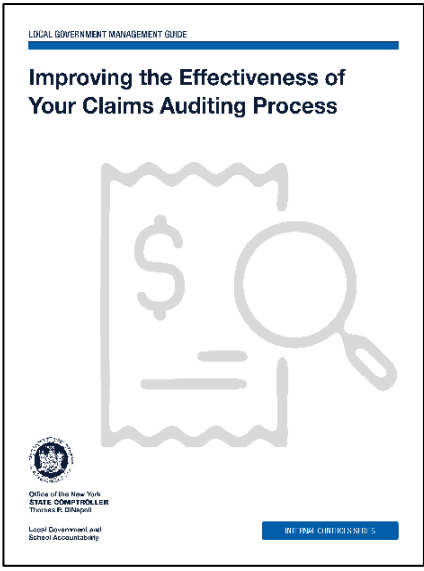
Town Law Section 176-e requires elected and appointed commissioners to complete an OSC-approved fiscal oversight training course within 270 days of their first day in office to cover the commissioners' legal, fiduciary, financial, procurement and ethical responsibilities. Commissioners are required to complete the training each time they are elected, re-elected, appointed or reappointed to office.

3 Ibid.

Additional Board Oversight and Claims Auditing Resources

Figure 3: OSC Publications

OSC *Local Government Management Guides* are available on our website to help officials understand and perform their responsibilities.

| <i>Fiscal Oversight Responsibilities of the Governing Board</i> | <i>Improving the Effectiveness of Your Claims Auditing Process</i> |
|---|--|
|  <p>LOCAL GOVERNMENT MANAGEMENT GUIDE</p> <p>Fiscal Oversight Responsibilities of the Governing Board</p> <p>Office of the New York State Comptroller Thomas P. DiNapoli</p> <p>Local Government and School Accountability</p> <p>INTERNAL CONTROLS SERIES</p> |  <p>LOCAL GOVERNMENT MANAGEMENT GUIDE</p> <p>Improving the Effectiveness of Your Claims Auditing Process</p> <p>Office of the New York State Comptroller Thomas P. DiNapoli</p> <p>Local Government and School Accountability</p> <p>801 (Page 1) (01/13/13) 5</p> |
| 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/improving-the-effectiveness-of-claims-auditing-process.pdf |

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

**Colesville Windsor Fire District
PO Box 5
Windsor, NY 13865
Colesville-Windsor Fire District
Board Oversight
Report of Examination
2025M74 Examination Date**

Responses to the Eleven Recommendation.

[REDACTED]

[REDACTED]

Please find my list of the eleven recommendations, my comments, and my recommendation to resolve the issues. I believe the most difficult to solve will be number 6 which reads: Properly audit and document approval of all claims before they are paid. The wording ALL CLAIMS is the problem. Major items such as contracts with Windsor it is easy. The contract is offered and accepted at a meeting in March. The approval for a \$100 box of copy paper that you pay for when you get it is a different story. We will attempt to develop a spending policy to address these issues. Some issues have already been solved.

Take care and thank so much for your time and work in preparing the problems we need to solve.

Best regards;

Jerry Clark

**COLESVILLE-WINDSOR FIRE DISTRICT
RESPONSE TO OFFICE OF STATE COMPTROLLER'S OFFICE
REPORT FROM 2019 THROUGH 2025
REPORT PREPARED BY OGDEN (JERRY) CLARK**

Recommendations from the review group from the State Comptrollers Office and responses from the Colesville-Windsor Fire District chairman, Ogden J Clark.

- 1. Obtain monthly financial reports, review bank reconciliations and conduct a thorough and deliberate annual audit of the Secretary-Treasurer's records.**

Response: The board reviews three items each meeting. They review the bank statements since the last meeting at every meeting for appropriate and approved and previously voted upon. Secondly if each member approves of the checks written, accounts receivable, and is correct they sign the bank statement (five signatures) as correct, and thirdly they hear a report from the treasurer of the amounts paid to vendors, amounts received, and ending balance. This item is the Treasurers This is the process used at every meeting. It starts with expenditure's approved at previous meetings and accounts for the critical steps in the rest of the process, including the signatures of the board. I am of the belief we have covered the critical steps in the financial transactions of the board

The board will review their entire process and make adjustments accordingly..

Response: The board will conduct a comprehensive audit of the entire financial process each January of the previous year. During this process we will examine the steps to ensure the books are accurate.

-
2. **Ensure the District's delinquent AFRs for the 2019 through 2024 fiscal years are filed.**

Response: The board will ensure the report is filed for the fiscal years 2019 and thereafter by the district Treasurer.

3. **Ensure compliance with GML by filing District AFRs with OSC within 60 days of the close of the fiscal year.**

Response: The Fire District will file the GML and file the AFR report with the office of the OSC within 60 days of the close of the past fiscal year.

4. **Maintain complete and accurate accounting records and provide monthly financial reports to the Board, including budget to actual reports.**

Response: The Treasurer shall provide complete and accurate reports to the board members at each meeting, to include all aspects of the budget.

5. **Comply with GML by filing the District's AFRs with the OSC within 60 days of the close of the fiscal year.**

Response: Same response as recommendation #3.

6. **Properly audit and document approval of all claims before they are paid**

Response: This is difficult in most cases. Since contracting for services many meetings are held more than monthly. Holding a approval meeting would be a five minute, or less. meeting. All claims are approved when purchasing approval is made by the board members. The Board members

will review its purchasing practices and develop a procurement policy.

**7...Ensure Board meeting minutes include details on claims approved for
.....payment prior to accepting the minutes at subsequent Board meetings.**

Response: The board will expand details of purchases and include the details in the minutes of the meeting.

8....Document the claims approved for payment in Board meeting minutes.

Response: The secretary will include in the minutes of the meeting documentation of all claims approved for purchase and payment.

9 Comply with GML by developing, adopting and periodically reviewing a code of ethics and procurement and investment policies.

Response. The Colesville-Windsor currently does have a code of ethics in place. It will be reviewed and any appropriate investment changes made and approved.

. Review the Attorney General's advisory opinion concerning the incompatibility of the position of commissioner and the town board member and consult with the attorney on how the District should handle the incompatible duties.

Response. The Town of Windsor Superintendent has resigned and been replaced. The Board shall refer to the superintendent's ruling when applicable.

11. Comply with GML by ensuring all elected or appointed commissioner fiscal oversight training within 270 days of assuming their roles and maintain appropriate records to support the Commissioner's completion of the training.

Response: We started enforcement of the attendance or a computer program approved for the training two years ago. We will continue these efforts to maintain the training requirement. Personally, I have taken the course three times. This will be accomplished.

Appendix C: Audit Methodology and Standards

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 Board meeting minutes to gain an understanding of the Board's financial monitoring policies and procedures and to determine whether the Board conducted an annual audit of the Secretary-Treasurer's records.
- We reviewed the Secretary-Treasurer's checkbook accounting record for the period January 2022 through December 2024 to determine whether it was complete and accurate and to determine whether bank reconciliations were performed and were accurate.
- We compared 2022 through 2024 operating results to the annual budgets to determine whether appropriations were overspent.
- We reviewed AFR submissions to determine whether they were submitted to OSC within 60 days after the close of the fiscal year.
- We examined all 41 claims totaling \$131,800 during our audit period to assess whether the claims were adequately supported, for proper District purposes and authorized.
- We interviewed Commissioners to assess whether they had incompatible duties with the Town of Windsor Board positions.
- We interviewed District officials and reviewed fire commissioner training completion certificates to determine whether the Commissioners completed the required fiscal oversight training in a timely manner.

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.

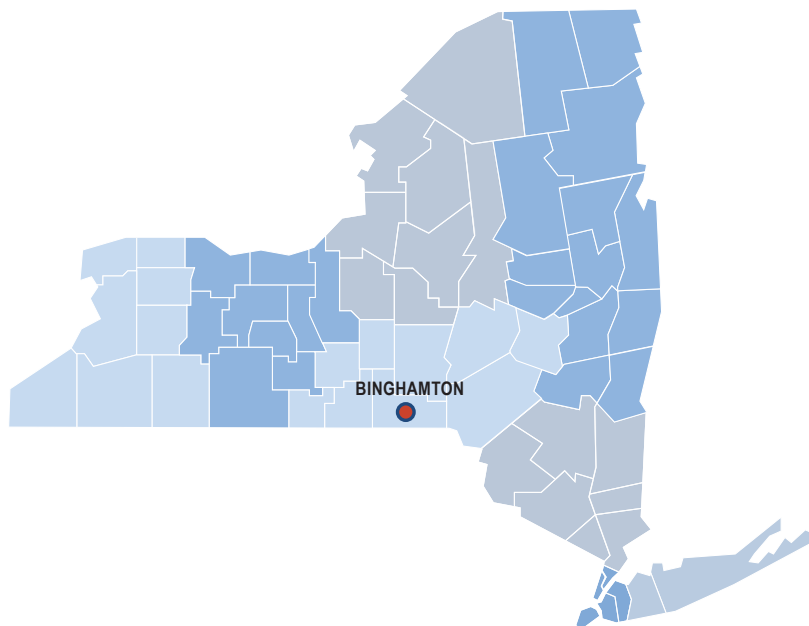
Contact

BINGHAMTON REGIONAL OFFICE – Lucas S. Armstrong, Chief of Municipal Audits

State Office Building, Suite 1702 • 44 Hawley Street • Binghamton, New York 13901-4417

Tel (607) 721-8306 • Fax (607) 721-8313 • Email: Muni-Binghamton@osc.ny.gov

Serving: Broome, Chemung, Chenango, Cortland, Delaware, Otsego, Schoharie, Tioga, Tompkins counties



Office of the New York State Comptroller
Division of Local Government and School Accountability
110 State Street, 12th Floor, Albany, New York 12236

Tel: (518) 474-4037 • Fax: (518) 486-6479 • Email: localgov@osc.ny.gov

<https://www.osc.ny.gov/local-government>

Local Government and School Accountability Help Line: (866) 321-8503