



# Genesee Valley Fire Department, Inc.

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Treasurer

2025M-122 | December 2025

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# Audit Results

## Genesee Valley Fire Department, Inc.



Audit Objective	Audit Period
Did the Genesee Valley Fire Department, Inc. (Department) Treasurer properly deposit, disburse, record and report Department funds?	January 1, 2023 – September 22, 2025
<b>Understanding the Audit Area</b>	
<p>A fire department treasurer must properly deposit, disburse, record and report a fire department's funds to ensure statutory compliance, financial accountability and the public's trust. A lack of oversight can lead to mismanagement, fraud, a damaged reputation and jeopardize a fire department's funding and its mission.</p> <p>Effective January 2024, Department members elected the former Treasurer as the new Department President (current President) and a new Treasurer (current Treasurer) to fill the vacancy. These changes followed the former President's departure in December 2023.</p> <p>From January 1, 2023 through March 31, 2025, the Department deposited revenues totaling \$140,285 and disbursed funds totaling \$91,461.</p>	

## Audit Summary

The Treasurers did not properly deposit, disburse, record and report Department funds. As a result, the Board of Directors (Board) lacked reliable information that was needed to manage the Department's financial activities or determine whether all disbursements were for appropriate Department purposes. Furthermore, the Department has an increased risk of theft, waste and abuse of Department resources.

From January 1, 2023 through March 31, 2025, the Treasurers did not:

- Maintain adequate supporting documentation, such as deposit slips or issue required receipts, for all 59 deposits totaling \$140,285.
- Record four deposits totaling \$2,180 with correct dates or amounts in the computerized accounting software.
- Record 104 disbursements totaling \$22,062 with correct vendor names in the computerized accounting software.

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- Obtain any Board or membership approval for all 342 disbursements totaling \$91,461 before the disbursements were paid.
  - Provide written monthly or annual financial reports to the Board or membership.
  - Prepare bank reconciliations.
  - File the Department's calendar year 2023 annual report on revenues and expenditures of foreign fire insurance (FFI) tax proceeds with the New York State Office of the State Comptroller (OSC) accurately and in a timely manner. The former Treasurer filed the calendar year 2023 annual report with OSC in October 2024, more than seven months late, and underreported 2023 FFI tax proceeds by \$1,513.

The report includes 13 recommendations that, if implemented, will improve the Department's Treasurer's duties. Department officials generally agreed with the recommendations and indicated they will initiate corrective action.

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 (GML). Our methodology and standards are included in Appendix C.

The Board has the responsibility to initiate corrective action. We encourage the Board to prepare a written corrective action plan (CAP) that addresses the recommendations in this report and forward it to our office within 90 days. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make the CAP available for public review.

# Treasurer: Finding and Recommendations

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A fire department treasurer is responsible for ensuring all revenues are properly deposited, supported, recorded, and reported in a timely manner and that all money disbursed is supported, for proper fire department purposes, approved, recorded and reported. The Department's bylaws require the Treasurer to deposit all funds within three days of receipt, use dual signatures for checks and submit reports to the Board and membership. Furthermore, adequate controls and policies should include a process to routinely monitor and review the Treasurer's work.

More details on the criteria used in this report, as well as resources we make available to officials that can help officials improve activities (Figure 2), are included in Appendix A.

## Finding 1 – The Treasurers did not properly deposit, disburse, record and report Department funds.

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The Treasurers did not properly deposit, disburse, record and report Department funds. As a result, the Board lacked reliable information necessary to manage the Department's financial activities.

Deposits and Recordings: We reviewed all 59 deposits of revenues and redeposited startup cash,<sup>1</sup> from rentals, donations and fundraising events totaling \$140,285 from January 1, 2023 through March 31, 2025 to determine whether they were deposited in a timely manner and properly recorded. We determined the Treasurers did not maintain adequate supporting documentation such as deposit slips or issue receipts as required. Specifically, the deposits lacked adequate support to determine whether funds were deposited within three days of receipt. The current Treasurer told us that he generally made deposits within a week of receipt and was unaware that the bylaws required deposits to be made within three days.

The Treasurers also did not accurately record the dates or amounts of four deposits in the computerized accounting software. This included the former Treasurer inaccurately recording the date of one deposit totaling \$1,000 and the current Treasurer inaccurately recording the date and amount of three deposits totaling \$1,180. The Treasurers did not provide a reasonable explanation for these deficiencies. Because the Treasurers did not maintain adequate supporting documentation for revenues, the Board could not ensure that all revenues were deposited in a timely manner and properly recorded.

Disbursements and Recordings: We reviewed all 342 disbursements totaling \$91,461 from January 1, 2023 through March 31, 2025. We determined the Treasurers did not:

- Maintain adequate support, such as an itemized invoice, or document an appropriate Department purpose for 302 disbursements totaling \$82,799. Some of these disbursements were for food retailers, custom apparel stores and home improvement stores, which provide goods or services that could also be used for personal purposes. As a result, Department officials could

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<sup>1</sup> Startup cash is used at the beginning of fundraisers, generally to make change and should be redeposited after the event ends.

not determine whether all disbursements were appropriate. Although the current President and Treasurer told us that they did not maintain physical invoices for certain vendors and instead had electronic invoices, these electronic invoices were not made available to the Board or membership for review. Upon our request, the current President and Treasurer provided 16 additional itemized invoices totaling \$4,890 and other non-invoice documentation for certain disbursements to support their appropriateness. However, they were unable to provide supporting documentation for all disbursements.

- Accurately and completely record 104 disbursements totaling \$22,062 in the computerized accounting software. Specifically, the Treasurers' records contained incorrect or missing vendor names.

The Treasurers made all disbursements before Board or membership approval, which conflicted with the bylaws' requirements. Specifically, the Treasurers provided a written list of bills paid during the preceding month to the Board for its approval at monthly meetings.

Furthermore, 274 disbursements were electronic and debit card payments totaling \$60,752, of which none were for emergency purposes as required by the bylaws, 119 disbursements totaling \$54,492 exceeded the \$100 emergency purchase limit established in the bylaws and 116 disbursements totaling \$20,425 were approved by the Board after payment. The Presidents, Treasurers and another member had debit cards. In addition, the current President and Treasurer shared their cards with other Department members even though the bylaws only authorized the President, Vice President, Treasurer and Fire Chief to have a debit card to use for emergency purchases under \$100. Electronic and debit card payments can pose significant risks because they are immediate deductions from the Department's bank account, making it more difficult to detect or address unauthorized use.

In addition, 66 of the remaining 68 disbursements were made by check totaling \$28,209 and two were cash withdrawals totaling \$2,500 that the current President and Treasurer told us were for startup cash for a fundraising event (Figure 1). However, 56 check disbursements totaling \$23,736 did not have the required dual signatures and 10 check disbursements totaling \$1,788 were approved by the Board after payment. Officials did not provide adequate explanations for these deficiencies.

**Figure 1: Disbursements Form**

Form	Count	Amount
Electronic and Debit Card	274	\$60,752
Check	66	28,209
Startup Cash	2	2,500
Total	342	\$91,461

We also determined disbursements generally lacked documented approvals because there were no monthly Board or membership meeting minutes for 2023, and most of the meeting minutes for 2024 were insufficiently detailed. A Board member told us it was hard staffing the Secretary position. However, the Board should ensure that adequate meeting minutes are maintained. Therefore, the Board and membership did not have the necessary information to determine whether all disbursements were for appropriate Department purposes.

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Reporting: The Treasurers provided verbal monthly reports of bank balances at the membership meetings. However, the Treasurers did not prepare bank reconciliations or provide written monthly financial reports, bank statements with canceled check images or the required annual report of financial activity for 2023 and 2024 to the Board or membership for their review. Officials did not provide a reasonable explanation for these deficiencies. Therefore, the Board and membership did not have the necessary information to help ensure that the Department's financial activities were adequately accounted for, recorded and reported.

Additionally, the former Treasurer did not file the calendar year 2023 annual report on revenues and expenditures of FFI tax proceeds accurately and in a timely manner. The former Treasurer filed the calendar year 2023 annual report with OSC in October 2024, more than seven months late and underreported 2023 FFI revenues by \$1,513. The current Treasurer filed the calendar year 2024 annual report in a timely manner. The current President and Treasurer did not provide an adequate explanation for the calendar year 2023 annual report deficiencies.

Without revenues deposited in a timely manner, supported and approved disbursements and complete and accurate records and reports, the Board and membership cannot properly oversee the Department's financial activities and ensure that all revenues are properly recorded and disbursements are proper Department expenditures. Also, the Department has an increased risk of theft, waste and abuse of Department resources.

## Recommendations

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The Treasurer should:

1. Comply with Department bylaws by issuing receipts for all revenues received, making deposits in a timely manner, accurately recording all Department revenues and disbursements in the financial records and submitting written monthly financial reports to the Board that include detailed information for all Department revenues and disbursements, bank statements with canceled check images and bank reconciliations and an annual report of financial activity to the membership.
2. Retain all deposit slips.
3. Ensure all Department disbursements are supported by adequate documentation, properly approved before payment and all checks are signed by him and a secondary signatory.
4. Prepare monthly bank reconciliations.
5. Submit a list of bills for review and approval before payment occurs, to the Board and membership.
6. File an accurate annual report on revenues and expenditures of FFI tax proceeds in a timely manner.

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The Board should:

7. Ensure that the Treasurer complies with the Department bylaws by issuing receipts for all revenues and making deposits in a timely manner. Also ensure that the Treasurer retains deposit slips and provides and retains supporting documentation for all disbursements.
8. Review, update, and enforce the bylaws to limit the use of electronic payments and debit cards.
9. Ensure the Secretary maintains minutes at all meetings that include motions, proposals, resolutions and any other matter formally voted upon with the vote tally and the minutes are retained.
10. Ensure that the Treasurer regularly provides bank statements with canceled check images to the Board and ensure the Treasurer prepares monthly bank reconciliations.
11. Ensure the Treasurer prepares complete and accurate financial records and reports in a timely manner and provides the reports to the Board and membership as required by the Department bylaws.
12. Ensure the Treasurer files an accurate annual report on revenues and expenditures of FFI tax proceeds in a timely manner.

The Board and membership should:

13. Ensure the Treasurer provides all bills for their review and approval before payment and verify that the bills:
  - Are adequately supported, have a documented specific Department purpose and are for an appropriate purpose.
  - Comply with applicable Department bylaw requirements.



# Appendix A: Profile, Criteria and Resources

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## Profile

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The Department is a not-for-profit organization that provides fire protection and emergency services within the Henrietta Fire District in Monroe County.

The Treasurer is responsible for maintaining custody of, depositing and disbursing all Department funds, recording all the Department's financial activities and preparing financial reports.

The Department has approximately 25 volunteer members and is governed by its bylaws and five-member Board. The Board is responsible for managing the Department's financial activities, including overseeing the Treasurer.

The Department's main sources of revenue include FFI tax proceeds, truck bay and other rentals, fundraising activities and donations.

## Criteria – Treasurer

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A fire department treasurer is responsible for ensuring all revenues are properly deposited, recorded and reported in a timely manner. The treasurer should maintain adequate documentation and issue a receipt for all revenue collected. Additionally, the treasurer is responsible for ensuring all money disbursed is supported, for proper fire department purposes, approved, recorded, and reported. Bank reconciliations should be prepared by the treasurer and reviewed by the board with bank statements and canceled check images monthly. Furthermore, adequate controls and policies should include a process to routinely monitor and review the treasurer's work.

The Department's bylaws state:

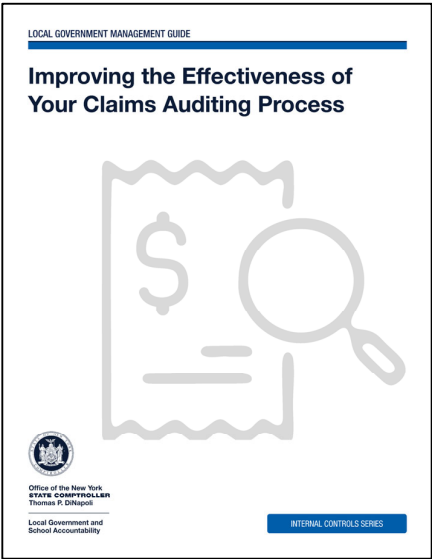
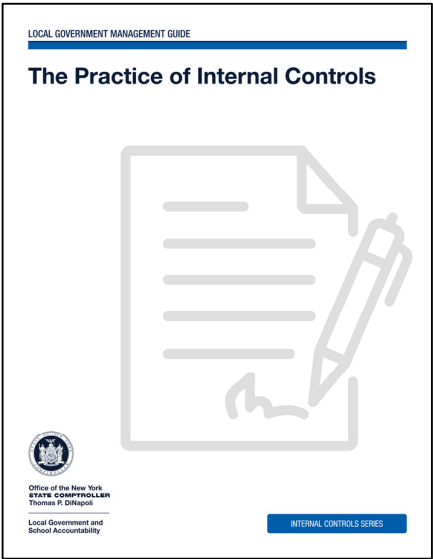
- The Treasurer shall receive all money and provide receipts, pay all bills upon vouchers approved by the general membership or the Board and keep correct account of all receipts and disbursements.
- The Treasurer must deposit all funds within three days of receipt.
- Checks are required to have dual signatures and be signed by the Treasurer and either the President or Secretary.
- The President, Vice President, Treasurer and Fire Chief are authorized to have debit cards to make emergency purchases under \$100.
- The Treasurer is required to submit a monthly report of deposits and disbursements to the Board and an annual report to the membership.
- The Secretary shall record proceedings of the Board meetings.

GML Section 30-a generally requires any entity (e.g., fire department) that receives or disburses FFI tax proceeds to file an annual report with OSC for the department’s revenues and expenditures associated with these funds by the end of February for the preceding calendar year.

## Additional Resources

**Figure 2: OSC Publications**

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

<i>Improving the Effectiveness of Your Claims Auditing Process</i>	<i>The Practice of Internal Controls</i>
<div><div>LOCAL GOVERNMENT MANAGEMENT GUIDE</div><div>Improving the Effectiveness of Your Claims Auditing Process</div><div></div></div> <div><a href="https://www.osc.ny.gov/files/local-government/publications/pdf/improving-the-effectiveness-of-claims-auditing-process.pdf">https://www.osc.ny.gov/files/local-government/publications/pdf/improving-the-effectiveness-of-claims-auditing-process.pdf</a></div>	<div><div>LOCAL GOVERNMENT MANAGEMENT GUIDE</div><div>The Practice of Internal Controls</div><div></div></div> <div><a href="https://www.osc.ny.gov/files/local-government/publications/pdf/the-practice-of-internal-controls.pdf">https://www.osc.ny.gov/files/local-government/publications/pdf/the-practice-of-internal-controls.pdf</a></div>

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 Department Officials

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**Chief of Municipal Audits of the Rochester Region  
Office of the New York State Comptroller  
110 State St, 12<sup>th</sup> Floor  
Albany, NY 12236**

Dear Chief of Municipal Audits of the Rochester Region,

Please accept this letter as an acknowledgement of receipt of the Report of Examination for the Genesee Valley Fire Department, Inc. We would like to thank the Comptroller's Office for the information and suggestions provided by the audit. The auditors who conducted our audit were very courteous, professional, and helpful throughout the whole process.

The Board of Directors are reviewing the findings with the relevant parties to address the findings and recommendations to determine the appropriate changes to implement.

**Board of Directors**

**Genesee Valley Fire Department**

# 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 Department officials and reviewed the bylaws and available Board and membership meeting minutes to gain an understanding of the Department's financial procedures and processes and determine which financial records and reports were prepared, provided, reviewed and approved.
- We reviewed bank statements and canceled check images for all 13 Department bank accounts from January 1, 2023 through March 31, 2025 and identified 59 deposits totaling \$140,285 and 342 disbursements totaling \$91,461. We compared all deposits to supporting documentation to determine whether revenues were adequately supported and deposited into Department bank accounts in a timely manner. We reviewed all 342 disbursements (including 274 electronic and debit card payments totaling \$60,752) and compared them to supporting documentation, which included invoices and receipts to determine whether they were adequately supported, for Department purposes, properly approved and made in accordance with the bylaws.
- We traced all deposits, interest earned and disbursements from the bank statements for January 1, 2023 through March 31, 2025 to the Treasurers' financial records and available reports to the Board and membership to determine whether they were properly recorded and reported.
- We reviewed the calendar year 2023 and 2024 revenues and expenditures of FFI tax proceeds annual reports and determined whether they were accurate and filed 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.

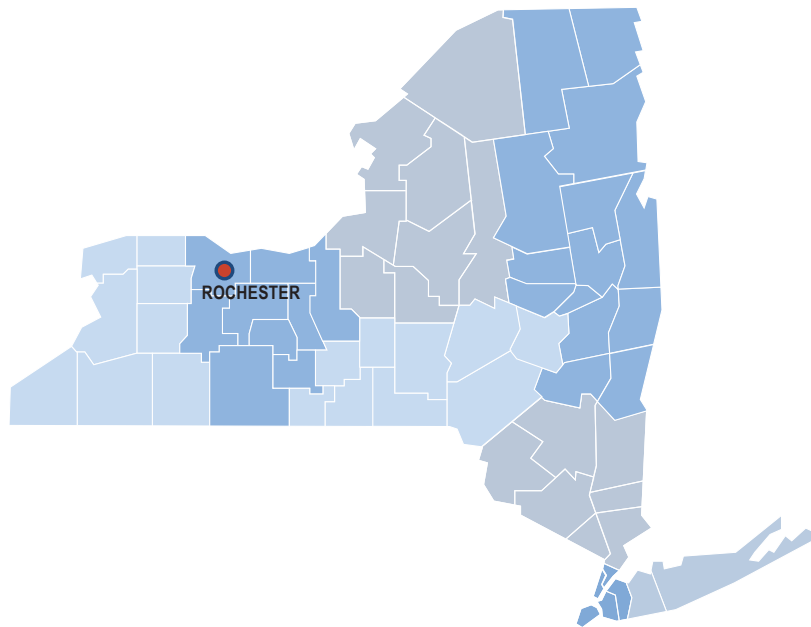
## Contact

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