New York State Comptroller
THOMAS P. DiNAPOLI

Town of Lockport

Fuel Inventory

2025M-54 | November 2025

Division of Local Government and School Accountability

Contents

Audit Results

Town of Lockport

Audit Objective	Audit Period
Did the Town of Lockport (Town) Highway Superintendent (Superintendent) properly safeguard and account for fuel inventory?	January 1, 2023 – September 24, 2024

Understanding the Audit Area

A town may maintain fuel tanks for fueling town equipment and vehicles and may agree to authorize other municipal entities to purchase fuel from the town. A superintendent is responsible for implementing controls to safeguard fuel from unauthorized use and to ensure fuel inventory and usage is appropriately accounted for and billed.

The Town maintains two 4,000-gallon fuel tanks, one diesel and one unleaded. In addition to authorizing Town departments' access to fuel vehicles and equipment, the Town authorized three fire companies' access to fuel vehicles and bills them based on usage. The Town uses a computerized fuel management system (fuel system) intended to help safeguard and account for the Town's fuel inventory. The Town's fuel system requires an individual to have both a user fuel card and a vehicle/equipment fuel card (fuel cards) to pump fuel from the Town's tanks. These fuel cards are an essential control intended to limit access and reduce the risk of unauthorized access to the fuel pumps and improper fuel usage.

The Town purchased 71,389 gallons of fuel totaling $201,709 and used 73,304 gallons of fuel totaling $208,937 from January 1, 2023 through July 25, 2024. Of that total, 13,538 gallons (18 percent) pumped were associated with fire company fuel cards.

Strong and effective internal controls are required to ensure all fuel inventory is safeguarded and all inventory, usage and sales of fuel are accurately accounted for.

The Superintendent in office during the audit fieldwork was appointed on August 16, 2023. The former Superintendent was in office for the remainder of the audit period.

Audit Summary

The Superintendent did not properly safeguard and account for fuel inventory. The Superintendent also did not realize that he needed to safeguard fuel, monitor fuel usage or oversee the Highway

Department Clerk's (Clerk) work related to the fuel system. Due to the lack of controls and oversight of fuel operations, billing errors occurred and the potential for inappropriate use of Town fuel to occur and go undetected was significant. Specifically:

- The Superintendent relied on the Clerk to manage the fuel system but did not monitor the Clerk's work to ensure she properly managed the fuel cards that grant access to the fuel system, which diminished the controls the fuel system was intended to provide.
- The Clerk did not ensure fuel card assignments were accurate and updated. As a result, fuel usage reports generated by the fuel system did not always accurately reflect the individual or vehicle/equipment using the fuel and the Superintendent would not be able to use these reports to ensure fuel cards were only being used by authorized individuals for proper purposes. The Superintendent did not request or review the fuel usage reports.
- The Superintendent also did not review footage from surveillance cameras (cameras) that could be used to monitor the fuel pumps and would have helped in identifying certain non-Town vehicles accessing or attempting to access fuel.
- The Superintendent was unaware of the billing discrepancies for Town departments and the fire companies because he did not review fuel usage reports or bills. The Clerk underbilled for fuel usage of 1,683 gallons totaling $4,751.
    - $3,667 (1,295 gallons) was attributable to Town departments.
    - $1,084 (388 gallons) was attributable to the fire companies who contracted with the Town for fuel.

Without an accurate and up-to-date fuel card inventory, neither the Clerk nor the Superintendent could properly monitor fuel usage or ensure fuel cards were only being used by authorized individuals for proper purposes. Periodically reviewing fuel usage records provides a way to identify questionable fuel usage and can help Town officials ensure that fuel is not used for other than Town purposes. Completing periodic physical inventory readings and reconciling the amount of fuel in the tanks to the amount in the fuel system would help officials detect potential leaks and confirm the fuel system is reporting accurate tank readings.

Due to the lack of guidance and the Superintendent's lack of monitoring fuel usage and lack of understanding of the fuel system's capabilities and controls, officials cannot be certain that Town fuel was not used by unauthorized individuals and/or for improper purposes. The Superintendent did not establish written procedures for safeguarding and accounting for fuel, including billing other Town departments and the fire companies that use the Town's fuel pumps. In addition, because the Superintendent did not monitor fuel bills or fuel usage reports and did not oversee the Clerk's work, the potential for errors in fuel billing to occur and go undetected increased significantly.

The report includes 20 recommendations that, if implemented, will improve the Town's accounting for and safeguarding of fuel inventory. Town officials agreed with our recommendations and indicated they will take corrective action.

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 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. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and provided to our office within 90 days, pursuant to Section 35 of the New York State General Municipal Law. 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 in the Town Clerk's office.

Fuel Inventory: Findings and Recommendations

A superintendent is responsible for establishing controls over highway department consumable assets, such as fuel, to ensure they are safeguarded against loss, waste and misuse. This includes implementing physical controls, limiting fuel access to approved purposes, monitoring usage, and properly accounting for and billing for fuel usage. Fuel usage records should be detailed enough to determine whether fuel was used by an authorized individual for an appropriate town purpose and whether usage is reasonable. Perpetual fuel inventory records should also be maintained to show the amount of the beginning balance, additions, reductions and ending balance of fuel. These records should be periodically reconciled to the physical inventory in the tanks. Although the superintendent can delegate these tasks, the superintendent remains responsible for ensuring the tasks are properly carried out.

More details on the criteria used in this report, as well as resources we make available to town officials that can help officials improve operations (Figure 1), are included in Appendix A.

Finding 1 – The Superintendent did not monitor access to or use of fuel and did not reconcile the fuel inventory.

The Superintendent relied on the Clerk to manage and safeguard the fuel cards without providing adequate oversight. The Superintendent did not review fuel usage reports or perform any other reconciliation procedures to ensure that fuel cards were properly controlled. In addition, although there was a camera capturing fuel pump activity, the Superintendent did not monitor or review the camera footage. The Superintendent also did not reconcile fuel inventory records to the amount of fuel in the tanks. A total of 73,304 gallons of fuel were pumped from the Town's fuel tanks from January 1, 2023 through July 25, 2024.

Fuel Cards – The Clerk responsible for managing the fuel cards did not maintain adequate control over the cards. The Clerk did not:

- Assign a fuel card to all Town vehicles and equipment,
- Maintain accurate authorized user and vehicle/equipment information in the fuel system, and
- Maintain an inventory of fuel cards.

The Clerk did not assign vehicle/equipment fuel cards to 34 of the 84 vehicles and pieces of equipment requiring fuel listed in the Town's inventory records. Additionally, the Clerk did not maintain an accurate record of current users and fuel card assignments or an adequate inventory of fuel cards or a record to account for the original fuel card inventory, unassigned fuel cards on hand or assigned fuel cards in-use, lost or deactivated.

The Clerk had 279 (172 vehicle/equipment fuel cards and 107 user fuel cards) unassigned backup fuel cards[1] at her desk that she told us were for replacing lost or malfunctioning fuel cards that stopped working. However, the Town only had 56 active vehicle/equipment fuel cards and 31 active user fuel cards assigned in the fuel system. We asked the Clerk how often fuel cards malfunctioned or stopped working, and she stated, "not often." The Clerk had no process or procedures to verify or document when or why fuel cards were replaced with a new fuel card. Therefore, we could not verify how often fuel cards were not working or replaced or how many unassigned fuel cards the Clerk should have on hand. Furthermore, having a larger number of unassigned fuel cards than are needed, especially when there is little to no oversight or controls over the fuel card inventory, increases the risk that fuel cards could be stolen and used for improper purposes without detection.

Additionally, the Clerk did not deactivate five vehicle/equipment fuel cards and four user fuel cards active in the fuel system that should have been deactivated. These fuel cards were assigned to users who did not require authorization to access fuel based on their job titles, individuals who were no longer employed by the Town and vehicles the Town no longer possessed.

In addition, the Clerk was one of the employees listed in the fuel report. However, the Clerk stated she does not have a fuel card and was unsure why her name was in the fuel system. The Clerk stated that instead of deactivating fuel cards, she reused the fuel cards by entering new user or vehicle information into the fuel system. However, by entering new data for an existing fuel card, the Clerk essentially overwrote all prior records with the new information, erasing all historical data for later use.

The Clerk stated she never received the proper training on the fuel system or how to safeguard fuel. She also stated that she continued the same process she was taught when she started 14 years ago. When the Clerk is not aware of how many fuel cards the Town should have, does not issue fuel cards for each vehicle or piece of equipment and does not have updated records to identify authorized users and vehicle/equipment assigned fuel cards, the safeguards that the fuel system is intended to provide are ineffective.

Without an accurate and up-to-date fuel card inventory, neither the Clerk nor the Superintendent could properly monitor fuel usage or ensure fuel cards were only being used by authorized individuals for proper purposes. Specifically, the Superintendent and Clerk cannot ensure fuel cards were used by the individual for the vehicle/equipment the cards were assigned to. For example, while completing physical observations at the fuel pumps, we observed an individual fueling a Town vehicle, and we subsequently requested the fuel system report containing that specific transaction. When we reviewed the report, we determined that the individual was able to access the fuel system with a user fuel card assigned to the Superintendent. The Superintendent confirmed the card number was the same as his user fuel card but could not explain why someone else would have had access to his user fuel card or would have been assigned the same user fuel card number.

Fuel Monitoring – The Superintendent did not monitor fuel system activity or review the footage from the cameras that overlooked the fuel pumps to verify usage and appropriateness of the fuel pumped.

1 The fire companies maintain their own fuel card inventory.

The fuel system had the capability of generating fuel usage reports, including the following information each time the pump was used: date, time, department, vehicle/equipment, vehicle odometer reading when applicable, number of gallons pumped and employee's or user's name. Periodically reviewing fuel usage records provides a way to identify questionable fuel usage and can help Town officials ensure that fuel is not used for other than Town purposes.

Because the Clerk did not keep the fuel system records updated or maintain control over the fuel cards, fuel usage reports could not be used by us or the Superintendent to review fuel usage or to determine whether transactions in the fuel system accurately identified who pumped fuel or what vehicle/equipment the fuel was for.

For example, the fuel system indicated two employees pumped 82 gallons totaling $217 on two dates, while not working their scheduled hours.

- One Highway Department employee pumped 48.7 gallons of diesel fuel at 1:30 a.m. and 29.3 gallons of unleaded fuel at 1:29 a.m. using a miscellaneous fuel card for both transactions while not working scheduled hours. Although the Superintendent stated the individual documented in the fuel system for these transactions was not the employee who used the fuel card, we could not verify his statements due to the lack of inventory control over fuel cards.
- For the other employee who pumped four gallons of unleaded fuel at 9:04 a.m., the Superintendent could not determine why the Building Department employee was accessing the fuel system or whether the employee was assigned to the fuel card used. Although the Superintendent told us who the employee was, and we verified the employee was working during the fuel transaction, we could not verify that he was the employee who pumped the fuel.

Additionally, unassigned miscellaneous fuel cards that could not be traced to specific vehicles or equipment were frequently used by individuals to access and pump fuel. We determined that during the 19 months reviewed, Highway Department employees used miscellaneous fuel cards to pump 10,971 gallons of fuel costing $32,150, which represented approximately 18 percent of the total fuel used by all Town departments.

In addition, the Superintendent did not implement physical safeguards such as gates to limit access to the fuel pumps or locks on the fuel tanks to help prevent unauthorized access to the fuel tanks. The Superintendent also did not monitor or periodically review camera footage from the cameras near and around the fuel tanks. The Superintendent stated that he would only review camera footage if an issue was brought to his attention, but not on a regular basis because he believed the fuel system had sufficient security controls to prevent unauthorized access to fuel.

We reviewed camera footage[2] and identified six instances of four individuals pumping and two attempting to pump fuel in vehicles with no Town or fire company decals, fire vehicle lights or any other detail identifying it as a Town or fire company vehicle. A total of 99 gallons (82 unleaded, 17 diesel) of

2 See Appendix C for sampling methodology

fuel costing $267 were pumped during the four successful fueling transactions. The Superintendent and Town Supervisor (Supervisor) each stated they could not identify the vehicles associated with those transactions. Although we were able to verify that all four successful transactions were associated with fire company fuel cards according to the fuel system, we could not determine whether the vehicles fueled were authorized by the fire company. The Clerk did not maintain accurate or complete records of authorized fire company users and vehicles which would help ensure that only authorized fire company users accessed and used fuel and that the fire company is properly billed for the usage (See Finding 2 for more information on fire company fuel usage and billing). For the two unsuccessful attempts to pump fuel, it appeared from reviewing the camera footage that the fuel cards were not working.

Fuel Reconciliation – The Superintendent did not perform periodic fuel inventory reconciliations comparing the physical fuel inventory in the Town's fuel tanks (dipstick measurements) to the amount of fuel per the perpetual inventory records in the fuel system. The Superintendent stated he was relying on the fuel system to provide accurate readings and did not believe physical tank readings were necessary.

Although we did not identify any material discrepancies between physical readings of the tanks and what was reported on the fuel inventory report, completing periodic physical inventory readings and reconciling the amount of fuel in the tanks to the amount in the fuel system would help officials detect potential leaks, and confirm the fuel system is reporting accurate tank readings.

The Superintendent told us he had not received any information or training pertaining to the fuel system and did not realize that he needed to safeguard fuel, monitor fuel usage or oversee the Clerk's work. The Superintendent also did not establish written procedures to provide guidance for fuel operations. Due to the lack of guidance and the Superintendent's lack of monitoring fuel usage and lack of understanding of the fuel system's capabilities and controls, officials cannot be certain that Town fuel was not used by unauthorized individuals and/or for improper purposes. The potential for inappropriate use of Town fuel to occur and go undetected was significant.

Recommendations

The Superintendent should:

1. Monitor the work performed by the Clerk to help ensure that complete and accurate records of authorized fuel users, vehicles, equipment and fuel card assignments and fuel card inventory are maintained.

2. Require the Clerk to provide fuel usage reports and monitor fuel usage for reasonableness to identify and detect any unusual transactions.

3. Monitor fuel tank camera footage regularly and consider implementing additional cost-effective physical controls such as gates and locks to limit access to fuel.

4. Develop procedures for safeguarding and accounting for fuel inventory, including: maintaining perpetual fuel inventory records, maintaining accurate records of fuel users and vehicles/equipment, reconciling inventory records to physical inventory on hand (dipstick measurements), controlling access to fuel inventory, monitoring usage and monitoring physical safeguards such as camera footage. To provide clear guidance, the procedures should be written and identify who is responsible for carrying out each task and oversight requirements.
5. Periodically reconcile or assign someone to reconcile perpetual fuel inventory records to the fuel inventory on hand (dipstick measurements) and investigate any discrepancies.
6. Attend training related to fuel management and the Town's fuel system to become familiar with the fuel system's capabilities and available reports.

The Clerk should:

7. Maintain updated employee/authorized user and vehicle and equipment inventory lists for both the Town departments and the fire companies to ensure they are accurate; and include sufficient details such as make, model, color and year of vehicles; and update the fuel system to reflect any changes such as employee job/fire company volunteer status; and vehicles and equipment added or removed from service.
8. Maintain an accurate inventory of fuel cards, including the number of fuel cards being used and the unused backup (on hand), disabled and destroyed fuel cards.
9. Deactivate fuel cards for employees no longer employed by the Town and vehicles and equipment that are no longer Town property.
10. Periodically review and update fuel users and vehicle/equipment inventory in the fuel system and limit access to users requiring access to fuel.
11. Issue fuel cards for each vehicle and piece of equipment.
12. Maintain a reasonable number of backup fuel cards and deactivate and/or destroy those not required.
13. Monitor fuel usage to verify usage is reasonable and limit the use of miscellaneous fuel cards to ensure all fuel is properly accounted for. If a miscellaneous fuel card is used, document the reason and details associated with the transaction.
14. Provide perpetual fuel inventory records to the Superintendent for review monthly.
15. Attend training related to fuel management and the Town's fuel system to become familiar with the system's capabilities and available reports.

Finding 2 – The Superintendent did not ensure that the Clerk accurately billed Town departments or the fire companies for fuel usage.

In addition to the Highway Department, other Town departments and three fire companies have access to and use fuel. The Clerk bills the Town departments, including the Highway Department, and fire companies based on their reported usage in the fuel system. Although the fuel usage reports did not always accurately identify the individual pumping fuel or the vehicle/equipment fueled, the system captured all fuel usage and therefore the reports could be used to bill usage to the Town departments and the fire companies. We compared fuel usage reports to fuel bills issued to Town departments and the fire companies and determined that the fuel bills the Clerk generated differed from the fuel usage per the fuel system by 1,683 gallons totaling $4,751:

- $3,667 (1,295 gallons) was attributable to Town departments, and
- $1,084 (388 gallons) was attributable to the fire companies, who contracted with the Town for fuel.

Some billing errors were due to the Clerk not understanding the fuel system. For example, when generating the fuel bill for usage for June 2023, the Clerk created a report that included transactions from June 1, 2023 at 7:43 a.m. to June 30, 2023 at 7:43 a.m. which did not capture a fire company fuel transaction that occurred on June 1, 2023 at 12:06 a.m. Because this report was used as the basis for the amount billed to the fire company, the bill was inaccurate and the fire company was not charged for the 25.5 gallons pumped at 12:06 a.m. and was undercharged $67.

The Superintendent told us he was not aware of his responsibilities to provide oversight of the Clerk or for ensuring billing for fuel usage was accurate. The Superintendent did not request or review fuel usage reports or fuel bills to verify accuracy or reasonableness and was unaware the Town departments and the fire companies were underbilled. The Clerk also stated she did not review the reports for accuracy and was not aware she was not capturing all usage.

The Superintendent did not establish written procedures for safeguarding and accounting for fuel, including billing other Town departments and the fire companies that use the Town's fuel pumps. In addition, because the Superintendent did not monitor fuel bills or fuel usage reports and did not oversee the Clerk's work, the potential for errors in fuel billing to occur and go undetected increased significantly.

Recommendations

The Board should:

16. Ensure that inaccurate fuel bills to Town departments and the fire companies are corrected and the amounts due to the Town are collected.

The Superintendent should:

17. Develop written procedures that provide clear guidance for various aspects of managing fuel inventory, including billing for usage and monitoring for compliance.

18. Monitor fuel usage reports for accuracy and reasonableness and review fuel bills for Town departments and the fire companies to identify errors.

19. Determine correct fuel usage bills for Town departments and the fire companies and work with appropriate Town officials to ensure that the amounts due to the Town are collected.

The Clerk should:

20. Provide monthly fuel usage reports and fuel bills to the Superintendent for review.

Appendix A: Profile, Criteria and Resources

Profile

The Town is located in Niagara County and governed by an elected five-member Board, which includes the Supervisor and four Board members. The Board is responsible for general oversight of Town operations and finances. The Superintendent is responsible for overseeing the Highway Department and plans, prepares, implements, coordinates and reviews the activities and operation of the Highway Department, including maintenance and oversight of highway equipment and materials, including fuel. The Clerk performs various administrative duties including ordering, invoicing, accounting for and managing access to fuel.

The Superintendent in office during the audit fieldwork was appointed on August 16, 2023. The former Superintendent was in office for the remainder of the audit period.

Criteria – Inventory

A superintendent is responsible for developing procedures to provide controls over highway department consumable assets, such as fuel, to ensure they are appropriately accounted for and protected from loss, waste and misuse. Although the superintendent can delegate these tasks, the superintendent remains responsible for ensuring the tasks are properly carried out. The superintendent should ensure:

- Access to inventory is restricted and monitor such access.
- Physical controls such as gates, locks and/or cameras are implemented and monitored to further safeguard fuel.
- Accurate and complete lists of authorized user fuel cards, active vehicle/equipment fuel cards, which include both fuel cards in use and any unused backup fuel cards are maintained and periodically reviewed and updated (i.e., all users still need fuel access and vehicles or equipment are still in service).
- A detailed inventory of vehicles and equipment authorized to be fueled, to include vehicle description, color, make, model, year, fuel tank size and fuel type is maintained and updates in the fuel system are made in a timely manner to limit unauthorized access to fuel.
- Perpetual fuel inventory records are maintained that clearly document the amount of beginning inventory, amounts added, amounts used and the remaining balance. These records should be periodically reconciled to the physical inventory on hand by measuring the levels in the fuel tanks and any material discrepancies should be investigated and resolved.
- Fuel usage records contain sufficient information such as transaction date and time, person fueling, gallons fueled, type of fuel, vehicle or equipment fueled to determine whether fuel usage is reasonable.

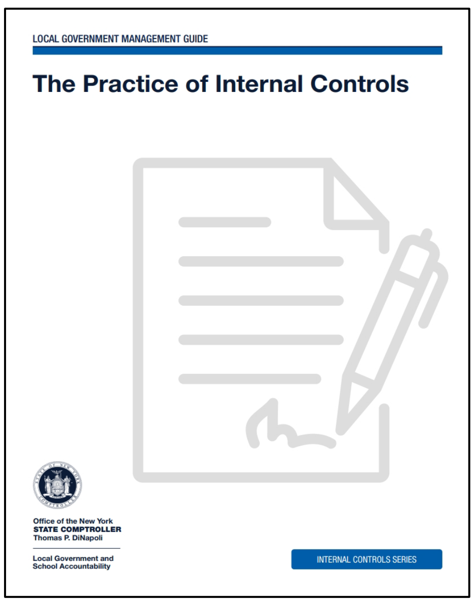
- Fuel usage reports are periodically reviewed to verify accuracy and help ensure usage is reasonable and for appropriate town purposes. Any material discrepancies discovered should be investigated and resolved.
- Fuel usage is properly billed to town departments and non-town users based on usage.
- Bills are periodically reviewed against usage records to verify accuracy to help ensure that all fuel is properly accounted for and billed to appropriate users.
- Department employees comply with established procedures.

Additional Inventory Resources

Figure 1: OSC Publication

OSC *Local Government Management Guide* available on our website to help officials understand and perform their responsibilities over safeguarding and accounting for inventory.

The Practice of Internal Controls



https://www.osc.ny.gov/files/local-government/publications/pdf/the-practice-of-internal-controls.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 Town Officials

SUPERVISOR
Mark C. Crocker

SUPERINTENDENT OF HIGHWAYS
James E. Rook

TOWN CLERK
Judith A. Newbold

TOWN OF
Lockport
ESTABLISHED 1824

COUNCIL MEMBERS
Darlene S. DiCarlo
Patricia Dufour
Thomas J. Keough
Paul W. Siejak

TOWN ATTORNEY
Thomas D. Seaman

[redacted]

Office of the State Comptroller

295 Main Street, Suite 1032

Buffalo, NY 14203-2510

[redacted],

After a very thorough debrief on 8 October, 2025, on the initial report of findings on your 2024 Audit for the Town of Lockport's Building Department and the Highway Office, **we accept your report.**

We have already addressed most of the issues mentioned in your report. We look forward to your final report.

Sincerely,

Mark Crocker

Town of Lockport Supervisor

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Lockport, NY 14094

716-439-9520

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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 the Superintendent, Clerk, Highway Department liaison, who is a Board member, and Board members and reviewed fuel-related documents and records such as bills and fuel usage reports to gain an understanding of the Town's fuel management practices for monitoring fuel usage, reviewing fuel purchases, restricting access to fuel, safeguarding fuel, maintaining inventory records and invoicing Town departments, including the Highway Department, and fire company users for fuel usage.

- We compared the Town inventory reports maintained by the Clerk to active vehicles/equipment in the fuel system to determine whether vehicles/equipment active in the fuel system were on the Town's inventory.

- We compared active fuel users in the fuel system to Town employee lists and fire company user lists to determine whether only current employees and authorized users had access to fuel.

- We counted the Clerk's inventory of unused backup fuel cards to determine how many fuel cards were maintained by the Clerk.

- We observed users fueling vehicles and equipment on September 24, 2024 and interviewed officials to determine whether they could identify the individuals fueling and what fuel card was used to fuel to determine whether the individual was an authorized fuel user using the correct fuel card.

- We reviewed fuel usage reports and using our professional judgment, selected all transactions that occurred on weekends and holidays because most Town employees typically do not work weekends or holidays. We considered these transactions to have a higher risk for fraud. We reviewed timecards to determine whether employees were clocked in and working at the time of the fuel transaction and discussed discrepancies with the Superintendent.

- We used our professional judgment to select a sample of nine days out of a two-week period for which camera footage was available. We selected one full week (Monday to Friday) and two weekends (Saturday and Sunday) due to the increased risk of improper transactions occurring on weekends when no Town employees or supervisors were working. We reviewed camera footage to determine whether vehicles being fueled were on the Clerk's vehicle inventory list and whether the fuel card used matched the description of vehicle being fueled. All discrepancies were discussed with the Superintendent, Supervisor and the Board member who serves as the Highway Department liaison.

- We used fuel system reports and fuel invoices to document the starting inventory amounts for diesel and unleaded fuel, amounts purchased and added to inventory, and the total amount of fuel used from January 1, 2023 to the morning of July 25, 2024 (8:40 a.m.). We compared the resulting fuel inventory balances to the amount of fuel on hand in the fuel system to determine whether they agreed.

- We observed the Superintendent measuring the levels in the fuel tanks to determine whether the amount listed in the fuel system for July 25, 2024 was accurate.
- We compared fuel usage reports to fuel bills issued to Town departments and the fire companies from January 2023 through July 2024 to determine whether fuel usage was billed in accordance with the fuel system.

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

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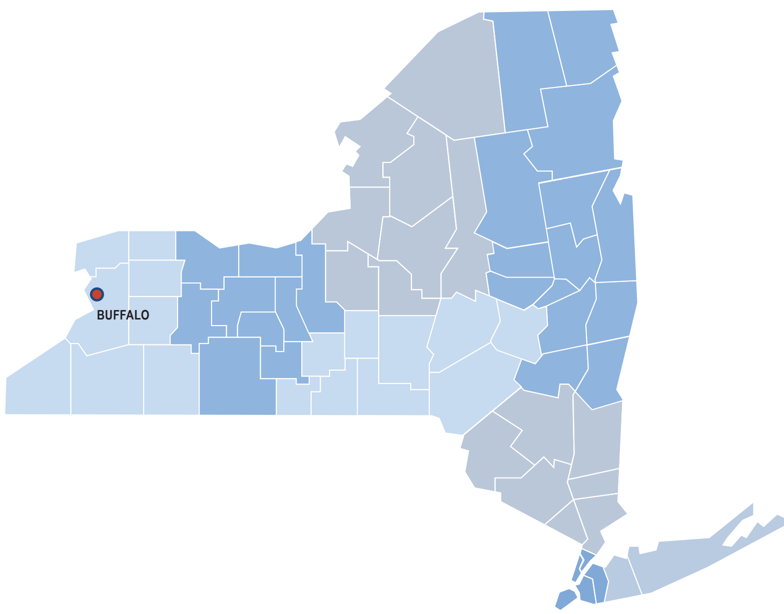

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