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December 2025

Yanky Fliegman, Chairman
Members of the Board of Fire Commissioners
Monsey Fire District
16 Grove Street
Monsey, NY 10952

Report Number: 2020M-62-F

Dear Chairman Fliegman and Members of the Board of Fire Commissioners:

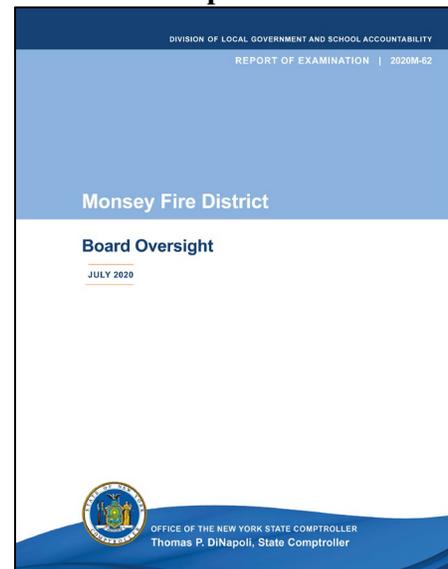
One of the Office of the State Comptroller's (OSC) primary objectives is to identify areas where local government officials can improve their operations and provide guidance and services that will assist them in making those improvements. The Office also works to develop and promote short-term and long-term strategies to enable and encourage fire district officials to reduce costs, improve service delivery and to account for and protect their fire district's assets.

In accordance with these objectives, we conducted an audit of the Monsey Fire District (District) to determine whether the District Board of Commissioners (Board) provided adequate oversight to ensure District financial records and reports were prepared, filed and/or audited. The Board consists of five members (Commissioners) including one who serves as the Chairman.

As a result of our audit, we issued a report, dated July 2020, identifying certain conditions and opportunities for the Board's review and consideration (Figure 1). In response to the audit, District officials filed a corrective action plan (CAP) with our Office in August 2020. The CAP identified the actions the Board planned to take to implement the audit recommendations.

To further our policy of providing assistance to local governments, we revisited the District on November 5, 2025. Our follow-up review was limited to interviews with Commissioners and the

**Figure 1: Monsey Fire District
2020 Audit Report**



<https://www.osc.ny.gov/files/local-government/audits/pdf/monsey-district-2020-62.pdf>

District's Secretary-Treasurer (Treasurer), inspection of certain documents related to the issues identified in our report and a review of the District's CAP.¹

Based on our limited procedures, the Board implemented one recommendation, partially implemented one recommendation and did not implement one recommendation. Until all recommendations are implemented, the Board cannot ensure District assets are fully safeguarded.

Recommendation 1 – Annual Financial Report Filing

The Board should ensure the Treasurer prepares and files the District's annual financial report (AFR)² with the Office of the State Comptroller (OSC) within 60 days of the close of the fiscal year.

Status of Corrective Action: Not Implemented

Corrective Action Plan: The District's CAP stated that *"The Board has been working with its Treasurer as well as its independent auditor to ensure that the AFRs are submitted within 60 days after the close of the fiscal year and will ensure that they are done going forward."*

Observations/Findings: The 2020 fiscal year AFR, which was due June 2020 (one month before we issued our audit report and two months before officials filed the District's CAP with our Office) was filed 576 days late. Subsequently, the District filed the 2021 through 2024 fiscal years' AFRs between 13 and 244 days late. The Chairman and three Commissioners, who were elected and took office after our audit, said that they relied on the Treasurer to work with the independent auditor to prepare and file the District's AFRs in a timely manner. The Treasurer told us that the first independent auditor hired to implement the recommendations in our audit was replaced, which increased the filing delays. However, as we recommended in our audit report, and the District's CAP acknowledges, it is the Board's responsibility to ensure the Treasurer prepares and files the District's AFR within 60 days of the close of the fiscal year.

In addition, our audit determined that the District's AFRs were not prepared and filed for seven consecutive fiscal years, from 2013 through 2019. Since we issued our audit report in July 2020, the Treasurer completed and filed the 2018 and 2019 fiscal years' AFRs. However, the Treasurer told us that on the advice of the District's current independent auditor, they decided to file the delinquent AFRs starting with fiscal year 2018 forward because the financial records from the prior years were in disarray.

While the District made progress in filing outstanding AFRs, filing AFRs in a timely manner enhances the transparency of District operations provided to taxpayers, OSC and other interested parties.

Recommendation 2 – Annual Audit of the District's Financial and LOSAP Records

The Board should engage an independent public accountant (IPA) to audit the District's financial and LOSAP records.

¹ See Appendix A for the District's CAP to the OSC audit report.

² During our audit, and at the time of the audit report's release, the AFR was known as the Annual Update Document, or AUD. The District's CAP uses this term accordingly. The AUD became known as the AFR in 2023.

Status of Corrective Action: Fully Implemented

Corrective Action Plan: The District’s CAP stated that “*The Board has retained an independent auditor to obtain an independent audit of the District’s financial records.*” and “*The Board will ensure the completion of the annual independent audit and an audit of the District’s LOSAP records.*”

Observations/Findings: Since we issued our audit report in July 2020, the Board engaged an IPA who conducted an audit of the District’s financial and LOSAP records for fiscal years 2018 through 2024.

Recommendation 3 – Fire Commissioners’ Mandatory Training

The Board should ensure that all elected or appointed Commissioners³ complete the mandatory fiscal oversight training within 270 days of taking office.

Status of Corrective Action: Partially Implemented

Corrective Action Plan: The District’s CAP did not address this recommendation.

Observations/Findings: Although all Commissioners have completed the mandatory fiscal oversight training, one elected Commissioner did not complete the training until January 1, 2022, 365 days after taking office, and 95 days past the 270 day deadline. This Commissioner did not have a valid reason why he did not complete the training within 270 days of taking office.

It is important for all Commissioners to complete their mandatory fiscal oversight training in the required time period because it provides them with proper understanding of how to monitor the District’s financial activities and provide adequate oversight of the District’s operations.

During our review, we discussed the basis for our recommendations and the operational considerations relating to these issues. We encourage District officials to continue their efforts to fully implement our recommended improvements.

Thank you for the courtesies and cooperation extended to our auditors during this review. If you have any further questions, please contact Nicole Tomsen, Chief of Municipal Audits of our Statewide Audit Unit at (716) 847-3647.

Sincerely,

Robin L. Lois, CPA
Deputy Comptroller

³ Since we issued our audit report in July 2020, all current Commissioners were newly-elected or appointed, with the earliest term beginning in January 2021.

Appendix A – District’s CAP to the OSC Audit Report

**BOARD OF FIRE COMMISSIONERS
MONSEY FIRE DISTRICT
P. O. BOX 12
MONSEY, NEW YORK 10952**

July 21, 2020

New York State Comptroller’s Office
33 Airport Center Drive
Suite 103
New Windsor, New York 12553
Attention: [REDACTED],

Chief Examiner of Local Government and
School Accountability

RE: Monsey Fire District Corrective Action Plan Report No. 2020M-62

Dear [REDACTED]:

The following is the corrective action plan of the Monsey Fire District:
Audit Recommendation No. 1

- Ensure AUDs are submitted to OSC within 60 days after the close of the fiscal year.

Corrective Action

The Board has been working with its Treasurer as well as its independent auditor to ensure that the AUDs are submitted within 60 days after the close of the fiscal year and will ensure that they are done going forward.

Audit Recommendation No. 2

- Obtain an annual independent audit of the District’s financial and LOSAP records.

Correction Action

The Board has retained an independent auditor who is working on the independent audit of the District’s financial records. The Board will obtain the audit of the LOSAP records. The Board will ensure the completion of the annual independent audit and an audit of the District’s LOSAP records.

Respectfully submitted,

Yoley Lebovits
Chairman, Board of Fire Commissioners

