



Otisco Fire District

Financial Activities

2025M-42 | August 2025

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Audit Results

Otisco Fire District



Audit Objective

Audit Period

Did the Otisco Fire District (District) Board of Fire Commissioners (Board) and Treasurer ensure collections were recorded and deposited in a timely manner, disbursements were properly authorized and supported and accurate financial reports were provided to the Board?

January 1, 2023 – February 4, 2025

Understanding the Program

The Board is responsible for the general management and control of financial activities. The Treasurer serves as the District's chief fiscal officer and is responsible for receiving and disbursing District funds, maintaining accurate financial records and providing periodic financial reports to the Board.

In order to ensure financial activities are properly managed, the Board and Treasurer should ensure collections are accurately recorded and deposited in a timely manner, disbursements are properly supported and authorized prior to payment, and financial records and reports contain complete and accurate information.

The District had 15 individual collections, totaling \$867,105, received or deposited between January 1, 2023 and October 31, 2024. The District paid 367 individual claims totaling \$827,347 during the period January 2023 through July 2024. The District had three bank accounts with a combined balance of approximately \$500,000.

Audit Summary

We conducted an audit of the District's financial management procedures and issued a report in February 2017¹ that identified certain conditions and opportunities for the Board's review and consideration. We returned to the District in July 2024 to conduct an audit follow-up review. Our follow-up review was limited to interviews with Board members and the Treasurer and inspection of certain documents related to the issues identified in our report. Based on our limited procedures, the District made no progress in implementing corrective action. Of the three audit recommendations, two recommendations were not implemented, and one recommendation was not applicable for the period

¹ [Otisco Fire District - Financial Operations \(2016M-415\) https://www.osc.ny.gov/local-government/audits/fire-district/2017/02/17/otisco-fire-district-financial-operations-2016m-415](https://www.osc.ny.gov/local-government/audits/fire-district/2017/02/17/otisco-fire-district-financial-operations-2016m-415)

that we reviewed.² During the course of our audit follow-up, we identified additional deficiencies in the District's accounting records and procedures that resulted in a determination for a more comprehensive review. As such, we engaged the District in this separate audit.

Our audit determined that the Board did not ensure that the Treasurer was properly accounting for District collections and depositing funds in a timely manner, and the Board and Treasurer did not ensure disbursements were properly supported and authorized and that periodic financial information reported to the Board was sufficient or accurate. We determined that:

- 12 collections totaling \$425,202 were not deposited in a timely manner (averaging 154 days late) including two deposits totaling \$22,143 that were made more than a year and a half late.
- Eight collections totaling \$24,453 were not recorded accurately.
- 11 claims totaling \$130,435 were not approved by the Board prior to payment.
- 26 claims totaling \$19,479 lacked adequate supporting documentation.
- The Treasurer's financial reports to the Board were not accurate and supported by the accounting records. For example, the Treasurer reported \$53,424 less cash than was in the District's bank accounts.
- Bank reconciliations included questionable reconciling items and were not provided to or reviewed by the Board.
- The Treasurer did not provide financial records to the Board for the annual audit, and the Board did not request the Treasurer's financial records annually for audit.

The lack of oversight and inaccurate accounting records and reports increases the risk that funds could be lost or misappropriated without detection. In addition, when the financial records and reports are not accurate, the Board does not have reliable information to oversee the District's financial activities and make informed decisions. Had the Board conducted an annual audit of the Treasurer's financial records, it might have been able to identify and address the deficiencies sooner.

The report includes 13 recommendations that, if implemented, will improve the District's financial operations. District officials generally agreed with our recommendations and indicated they planned to initiate corrective action.

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 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.

² Otisco Fire District - Audit Follow-Up (2016M-415-F) <https://www.osc.ny.gov/local-government/audits/fire-district/2024/11/08/otisco-fire-district-audit-follow-2016m-415-f>

Financial Activities Findings and Recommendations

A fire district board (board) should provide adequate oversight of the treasurer's fiscal duties to ensure that financial activities are properly accounted for, and resources are safeguarded. Properly segregating duties so that no single person has complete control over financial transactions reduces the risk of mistakes and inappropriate actions. When it is impractical to properly segregate financial duties, board oversight becomes even more important. The board should establish adequate internal controls to help ensure that the treasurer properly accounts for fire district (district) funds. This will help ensure the accurate reporting of financial information to the board, enabling it to effectively monitor district resources and make well-informed decisions. The treasurer should also ensure that collections are properly accounted for and deposited into the district's bank account(s) in a timely manner.

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 Treasurer did not deposit collections in a timely manner and accurately record all collections.

During our audit follow-up, we identified two undeposited collections on the Treasurer's monthly reports totaling \$22,143 – a check for \$21,185 from the sale of a tanker truck and a check for \$958 in insurance proceeds for a damaged saw. The payers issued these checks in July 2023 and April 2023, respectively. During our audit follow-up in August 2024, the Treasurer could not provide any evidence that the collections were deposited.

When we began this audit in October 2024, we inquired as to whether these collections remained undeposited. The Treasurer and Chairman of the Board (Chairman) confirmed that both checks remained undeposited and indicated that they were working on getting reissued checks. The checks were reissued in October 2024. The Treasurer finally deposited one of these checks nearly two months later in December 2024 and deposited the other one over three months later in February 2025 – which was more than a year and a half after the original checks were issued to the District.

During our audit, we identified 15 individual collections totaling \$867,105 received or deposited between January 1, 2023 and October 31, 2024. Two of these collections totaling \$11,372 were direct deposits into the District's bank account. Out of the remaining 13 collections totaling \$855,733, the Treasurer did not deposit 12 of them in a timely manner and in accordance with New York State Town Law (Town Law) Section 177, which requires collections to be deposited within 10 days of receipt (Figure 1). On average, she made these deposits 154 days late.

We also reviewed these collections to determine whether the Treasurer accurately recorded them in the accounting records. Of the 15 collections totaling \$867,105, the Treasurer inaccurately recorded eight of them totaling \$24,453, all of which were insurance proceeds revenue, as follows:

- Five collections totaling \$16,150 were improperly recorded as reductions to an expenditure account rather than as revenues,
- One collection totaling \$6,941 was erroneously recorded as tax proceeds when it should have been recorded as insurance proceeds, and
- Two collections totaling \$1,362 were not recorded in the accounting records.

When collections are not deposited in a timely manner, and errors exist in the recording of transactions in the accounting records, the District exposes itself to an increased risk that loss or theft can occur. Also, when funds go undeposited, they are not available for District use. The Treasurer told us that she fell behind because she had to work another job during the day. However, we noticed that District-issued checks to the Treasurer were cashed more frequently (within an average of 23 days). Furthermore, her schedule does not eliminate or reduce her District Treasurer responsibilities.

Figure 1: Collections Deposited Late^a

Check Date	Deposit Date	Days Late	Amount
4/10/2023	12/16/2024	601	\$958
7/7/2023	2/4/2025	563	21,185
4/16/2024	8/27/2024	118	848
3/14/2024	7/16/2024	109	1,079
3/14/2024	7/16/2024	109	360
4/9/2024	7/16/2024	83	12,875
5/21/2024	8/27/2024	83	514
4/22/2024	7/16/2024	70	1,634
5/8/2024	7/16/2024	54	5,985
1/3/2023	3/7/2023	48	6,941
2/13/2023	3/7/2023	7	371,945
12/16/2022	1/6/2023	6	878
Total			\$425,202
a) The first two checks listed were originally issued in 2023 and were reissued in October 2024.			

Recommendations

1. The Treasurer should deposit all collections with 10 days of receipt.
2. The Treasurer should ensure collections are properly recorded in the accounting records.

Finding 2 – The Board and Treasurer did not ensure all disbursements were properly authorized and supported.

Of the 367 individual claims totaling \$827,347 paid during the period January 2023 through July 2024, we tested 137 claims (37 percent) totaling \$371,880 to determine whether they were for an appropriate District purpose, adequately supported and paid as authorized. We identified the following deficiencies:³

- 11 claims totaling \$130,435 were not audited and approved by the Board prior to payment including two claims totaling \$116,276 for self-contained breathing apparatus, six claims totaling \$9,351 for fire protection equipment, one claim totaling \$4,125 for snow plowing and two claims totaling \$683 for Internet service.
- 26 claims totaling \$19,479 lacked supporting documentation. This included five claims totaling \$9,124 for fire protection equipment, one claim totaling \$6,500 for a water rescue boat, 17 claims totaling \$3,542 for Internet service, two claims totaling \$220 for firefighter physicals and one payment totaling \$93 made to the Treasurer for reimbursement of office supplies (printer ink). Because claims were paid without sufficient documentation, the District made duplicate payments for the two claims totaling \$220 (\$110 each) for firefighter physicals and the Treasurer received duplicate reimbursements of \$93. After we informed the Treasurer of the duplicate payments on February 3, 2025, she reimbursed the District for the \$93 on February 4, 2025.

All other claims reviewed were properly supported and recorded, and were for appropriate District purposes. The Chairman and Treasurer acknowledged these issues when we brought them to their attention and did not have any valid reasons for not ensuring claims were audited and approved, and supported, prior to payment. As a result, there is an increased risk that disbursements could be for improper purposes and erroneous payments could go undetected and uncorrected including the duplicate payments which we identified.

Recommendations

3. The Treasurer should disburse payments for claims only after those claims have been audited and approved by the Board.
4. The Board should audit all claims to ensure they are proper District charges and contain sufficient supporting documentation before approving them for payment.
5. The Board and/or Treasurer should follow up with the vendor to seek credit or reimbursement for the duplicate payments for firefighter physicals.

³ Some claims had more than one deficiency.

Finding 3 – The Treasurer did not provide accurate financial reports to the Board.

The Treasurer routinely prepared and provided three monthly reports to the Board for its review. These reports included a bank account balances report that showed the District's cash balances, a warrant that included bills (claims) submitted for Board audit and approval, and a budget status report that compared budgeted revenues and appropriations to year-to-date activity. While the warrants were generally adequate, the other two reports contained inaccurate information. In addition, the Board requested and the Treasurer began providing bank statements in November 2024. However, she did not provide bank reconciliations or canceled check images to the Board for review.

Bank Account Balances Report – The Treasurer reported cash balances on the monthly report that did not match the cash balances in her accounting records (book balance). Instead of reporting the book balance, she subtracted the dollar amount of the claims approved for payment from the cash balance on the prior monthly report. While in theory this could result in the correct cash balance, in practice it did not.

Furthermore, the accounting records had errors which meant that even if the Treasurer had reported the book balance, the monthly reports would still not have been accurate. The errors were not detected and corrected because the Treasurer did not perform adequate bank reconciliations.

Our audit follow-up determined that the Treasurer previously included questionable reconciling items on the bank reconciliations. Since that time, the Treasurer voided three outstanding checks, but several questionable reconciling items remain. For example:

- We identified a \$344,876 deposit in transit on the savings account bank reconciliation dating back to March 2020 that was related to real property taxes that the Treasurer had erroneously recorded twice. Rather than correct the issue, the Treasurer continued to reflect this as a reconciling item in her bank reconciliations.
- The Treasurer included two checking account deposits in transit totaling \$65,000 that dated back to 2019 and 2020. She also included these as outstanding checks on the savings account reconciliation. Although the net amount for the District is zero, the individual checking and savings cash account balances were inaccurate by this amount.
- The Treasurer included two outstanding checks totaling \$514 as reconciling items from February 2021 and June 2022. One did not have a check number associated with it and the other had the payee name "Unknown Vendor." We question the validity of these two items.

Reconciling items such as these are used to account for activity that has been recorded but has not yet cleared the bank. Such items should clear the bank in the next period and not remain an outstanding item for several years. We determined these were not truly outstanding items. As a result, the book balances were not accurate. The Treasurer did not provide a valid reason for these issues.

We reviewed bank reconciliations and recalculated the adjusted bank balances without the questionable reconciling items for each bank account. We then compared our calculation with the cash balances the Treasurer reported to the Board. In total, she reported \$53,424 less cash than was on hand (Figure 2).

Figure 2: Cash Balances^a

	Equipment Reserve, September 2024	Repair Reserve, September 2024	Savings, September 2024	Checking, October 2024	Totals
Book Balance	\$173,599	-	\$742,073	\$47,047	\$962,719
Monthly Report	\$201,786	\$301	\$327,651	\$35,196	\$564,934
Adjusted Bank Balance	\$173,599	-	\$462,198	\$(17,439)	\$618,358
Difference Between Monthly Report and Adjusted Bank Balance	\$28,187	\$301	(\$134,547)	\$52,635	(\$53,424)
a) For each account we reviewed the most recent month for which a monthly report, bank statement and bank reconciliation were all available. There was no separate bank account for the repair reserve and the reported cash balance for this reserve was not reflected in the records.					

The checking account had a negative adjusted bank balance as of October 2024. We reviewed bank statements and did not identify any bounced checks that month. However, we noted several instances of bank charges totaling \$350 for insufficient funds during 2023 and 2024. If the Treasurer had properly reconciled bank accounts and maintained a sufficient checking account bank balance to cover disbursements, these costs would not have been incurred.

Reserve accounts are used to show the amounts set aside by the Board and may represent fund balance that is legally restricted for specific purposes. The Treasurer reported equipment and repair reserve cash on the monthly report that matched the accounting records cash as of October 2024 but did not update the restricted portion of fund balance in the accounting records. Although there has been reserve activity,⁴ the restricted fund balance stayed the same.

Furthermore, the Chairman and Treasurer were unable to provide us with any documentation or resolution showing that the Board formally established these reserve funds to identify the purpose and intended future use of the reserves. Because the District has treated these as reserve funds for several years, the District may have a status of “de facto” reserve funds. In such instances, the District should consult with legal counsel and take appropriate action.

Budget Status Reports – The Treasurer used a spreadsheet to prepare the budget status reports because she did not enter the adopted budget in the accounting system. She told us that she prepared these reports based on her accounting records. However, because revenues were not always accurately recorded, any resulting reports will not be entirely accurate. Additionally, the manual

⁴ The accounting records show the following reserve activity: \$109,800 reduction in 2023 and \$97,200 increase as of October 2024.

process allowed for errors as the Treasurer did not always correctly copy all financial information into her spreadsheet. We compared the December 2023 and October 2024 budget status reports to the accounting records. The December 2023 report included several inaccurate amounts, including the following:

- The Treasurer reported a \$97,200 transfer to restrict funds for an equipment reserve as an expenditure. However, this cash transfer is a designation of fund balance that represents funds set aside for a future expenditure. It is not an actual expenditure and should not have been reported as such.
- Breathing air cylinders expenditures were reported as zero but the accounting records showed a \$94,300 expenditure.
- Interest revenue related to the Length Of Service Award Program (LOSAP) was reported as zero but the accounting records showed a \$11,514 revenue.
- The Treasurer reported \$5,938 for foreign fire insurance expenditures but the accounting records showed zero. Also, this amount is merely a pass through of funds received and paid to the fire companies' treasurers for the benefit of the firefighters. It is neither a revenue nor an expenditure of the District.

We identified similar discrepancies in the October 2024 budget status report:

- Rather than including the \$43,765 in LOSAP expenditures shown in the accounting records, the Treasurer reported \$70,000 – the same amount appropriated in the budget – because she was estimating the expenditures to include what she thought would be spent for the entire year.
- Insurance claim expenditures⁵ were reported as zero but the accounting records showed a \$1,806 expenditure. As previously discussed, the Treasurer did not record insurance proceeds as a revenue and instead generally credited the insurance claim expenditure for those collections. Therefore, the correct amounts would have been to report the insurance proceeds of \$14,314 as a revenue and the \$16,120 expenditures here. Neither were included on the budget status report.

When interim financial reports are inadequate and/or inaccurate, the Board has insufficient information to oversee the District's financial activities and make informed decisions. In addition, the Treasurer did not provide her financial records to the Board each year and the Board did not perform an annual audit of her records. Had the Board conducted annual audits and reviewed bank reconciliations and bank statements, it may have been able to identify these discrepancies earlier and taken corrective actions to prevent them from occurring.

⁵ Purchases for repairs or replacement of damaged items

Recommendations

6. The Board should ensure that the Treasurer prepares and provides the Board with sufficient and accurate periodic financial reports detailing collection and disbursement activities, account balances and budget-to-actual comparisons of revenues and expenditures.
7. The Treasurer should adjust the records to correct the inaccurate deposits in transit and outstanding checks reflected in the bank reconciliations.
8. The Treasurer should provide bank reconciliations and copies of cleared check images to the Board for its review.
9. The Board should review the Treasurer's bank reconciliations and continue to review bank activity regularly.
10. The Board should determine whether purported reserves were legally established and consult with legal counsel and take appropriate action to remedy the circumstances.
11. The Treasurer should properly account for reserve funds.
12. The Treasurer should consider entering budgetary accounts in the accounting system to track the operating results against the original budget.
13. The Board should request the Treasurer provide her financial records for an annual audit, and it should conduct a thorough and deliberate annual audit of the Treasurer's financial records and reports.

Appendix A: Profile, Criteria and Resources

Profile

The District serves the Town of Otisco in Onondaga County and is made up of two volunteer fire companies. The District is governed by the five-member Board that is responsible for the general management and control of the District's financial activities and safeguarding of its resources.

The District's 2024 budget was \$444,631 and was primarily funded by real property taxes.

Criteria – Financial Activities

A board is responsible for the general management and control of a district's financial activities. The treasurer serves as the district's chief fiscal officer and is responsible for receiving and disbursing district funds, maintaining accurate financial records and providing periodic financial reports to the board. In order to ensure financial activities are properly managed, the board and treasurer should ensure collections are accurately recorded and deposited in a timely manner, disbursements are properly supported and authorized prior to payment, and financial records and reports contain complete and accurate information.

Properly segregating duties so that no single person has complete control over financial transactions reduces the risk of mistakes and inappropriate actions. When it is impractical to properly segregate financial duties, board oversight becomes even more important. The board should establish adequate internal controls to help ensure that the treasurer properly accounts for district funds. This will help ensure the accurate reporting of financial information to the board, enabling it to effectively monitor district resources and make well-informed decisions.

The treasurer is responsible for ensuring that transactions are properly recorded and accounting records are current, complete and accurate. Treasurers must comply with Town Law Section 177 which requires collections to be deposited within 10 days of receipt.

Generally, in accordance with Town Law Section 176(4-a), a board must audit all claims against the district before disbursing payments. The board's audit responsibilities include determining, among other things, that a claim is:

- For a valid and legal purpose,
- Supported by sufficient documentation, such as detailed receipts, invoices and receiving documentation, and
- For goods and services that were actually received.

In order to manage and oversee the district's financial activities, it is essential that the board periodically receive and review financial reports from the treasurer detailing collection and disbursement activities, account balances and budget-to-actual comparisons of revenues and expenditures. The treasurer

should also provide, and the board should review, monthly bank reconciliations, bank statements and canceled check images. This becomes even more important when the treasurer manages nearly all aspects of the accounting process including receiving, disbursing and accounting for district funds.

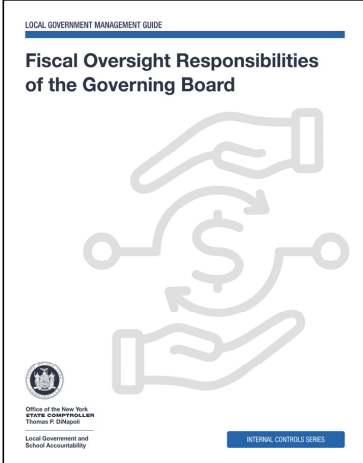
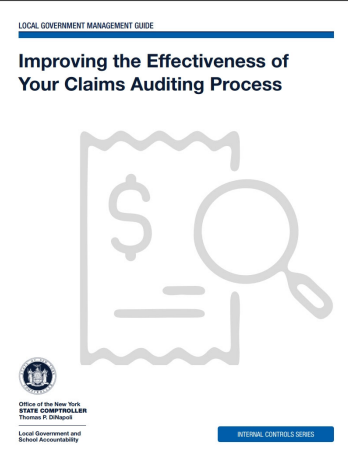
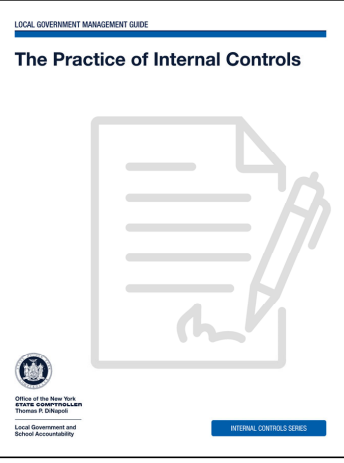
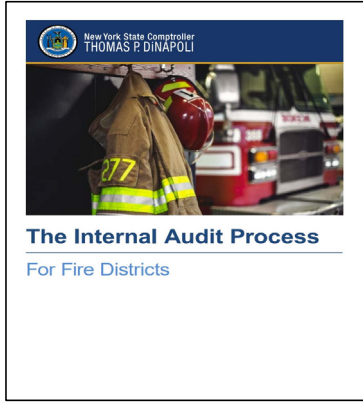

Reserve funds are established to provide resources for an intended future use with a clear purpose or intent that aligns with the statute authorizing the fund. If the board chooses to accumulate money for such future uses, it must follow legal requirements and pass a resolution to formally establish reserves.

Furthermore, the board should also require that the treasurer provide the board with all books, records, receipts, claim vouchers and canceled check images annually, as required by Town Law Section 177 so that the board can perform an annual audit of the treasurer's records to determine whether funds are properly accounted for and transactions are properly recorded.

Additional Financial Activities Resources

FIGURE 3: OSC Publications Provided to Officials

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

Local Government Management Guide – Fiscal Oversight Responsibilities of the Governing Board	Local Government Management Guide – Improving the Effectiveness of the Claims Auditing Process	Local Government Management Guide – The Practice of Internal Controls
		
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	https://www.osc.ny.gov/files/local-government/publications/pdf/the-practice-of-internal-controls.pdf
OSC Publication – The Internal Audit Process For Fire Districts	Local Government Management Guide – Reserve Funds	
		
https://www.osc.ny.gov/files/local-government/resources/pdf/internalauditprocess.pdf	https://www.osc.ny.gov/files/local-government/publications/pdf/reserve-funds.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

Otisco Fire District

P.O. Box 571

Tully, New York 13159

July, 17, 2025

Office of the State Comptroller

████████████████████
333 E. Washington Street
Syracuse, New York 13202

Re: Otisco Fire District Audit #2025M – 42

Dear ██████████

Please accept this correspondence as confirmation of receipt of the above reference draft audit report. The Board of Fire Commissioners of the Otisco Fire District acknowledges and accepts the findings of the NYS Comptroller's Office recent audit and concurs with your recommendations.

It is the intention of the Board of Fire Commissioners to work in conjunction with the Interim District Treasurer, as the previous Treasurer voluntarily resigned effective March 20, 2025, to implement the recommended changes. The Corrective Action Plan, currently being formalized, includes changes, many of which have already been implemented to ensure the Board has all the information it needs to safeguard its resources and make informative decisions.

The Board of Fire Commissioners would like to close by thanking the Office of the State Comptroller's staff for their time, thoroughness and thoughtful insight during this process.

Respectfully,

Robert Stokes, Chairman
Town of Otisco
Board of Fire Commissioners

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 officials and reviewed the Board's meeting minutes, bank statements, accounting records, adopted budgets and other information to gain an understanding of and evaluate the collection process, disbursement process, and procedures for developing and reviewing the interim financial reports.
- We reviewed 15 collections totaling \$867,105 identified in the accounting records and from sources such as tax rolls and third-party entities, as well as revenues documented in the Board's meeting minutes for the period of January 1, 2023 through October 31, 2024 to determine whether they were deposited in a timely manner and recorded properly.
- We judgmentally selected 137 claims totaling \$371,880 (37 percent) of the 367 claims totaling \$827,347 during the period January 2023 through July 2024 to determine whether they were properly recorded, approved by the Board prior to payment, supported by adequate documentation and were for valid District purposes. We selected the three months with the highest volume of activity and a sample of disbursements determined to have a higher risk such as payments made to key officials and payments made to high-risk vendors. We also compared total disbursements per the bank statements, the accounting records, and the Treasurer's monthly reports to determine whether any disbursements were made outside of the claims auditing process and included these in our review.
- We determined whether monthly bank reconciliations were performed for all District bank accounts from January 2023 through November 2024. We reviewed bank reconciliations for the general checking account, the general savings account, and the equipment reserve savings account for the month of December 2023. We also reviewed the last completed monthly bank reconciliation for each account for which a Treasurer's report was provided to the Board. This included October 2024 for the general checking account and September 2024 for the two savings accounts. The savings accounts' bank statements are received on a quarterly basis. We determined whether the Treasurer's bank reconciliations were accurate and whether the cash balances reported to the Board were accurate.
- We reviewed bank statements from January 2023 through December 2024 to quantify overdraft charges incurred.
- We reviewed the monthly budget status reports provided to the Board to determine whether they were complete and accurate by comparing them to the accounting records. We noted the effect of exceptions identified in the recording of transactions from other tests and followed up on the remaining discrepancies identified with the Treasurer.
- We interviewed District officials to determine whether the Board conducted an annual audit of the Treasurer's records and reports.

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.

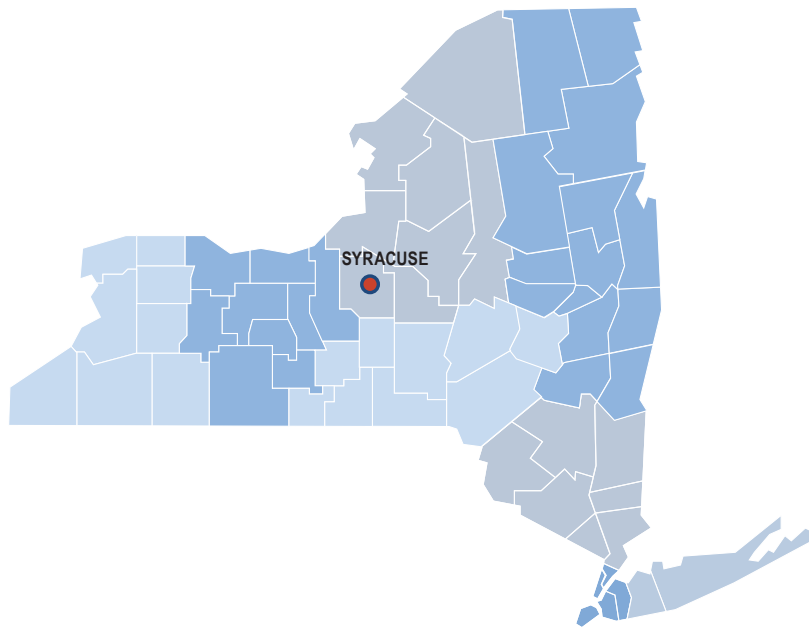
Contact

SYRACUSE REGIONAL OFFICE – Rebecca Wilcox, Chief of Municipal Audits

State Office Building, Room 409 • 333 E. Washington Street • Syracuse, New York 13202-1428

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