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December 2025

Jeffrey Burns, Chairman  
Members of the Board of Fire Commissioners  
Ticonderoga Joint Town/Village Fire District  
60 Montcalm Street  
Ticonderoga, NY 12883

Report Number: 2023M-182-F

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

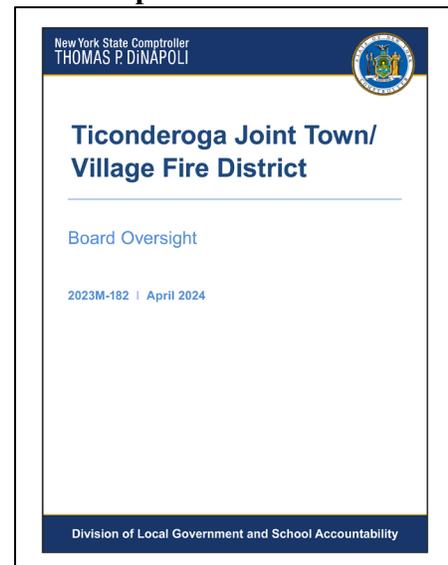
One of the Office of the State Comptroller's (OSC) primary objectives is to identify areas where local government officials can improve their operations and provide guidance and services that will assist them in making those improvements. The Office also works to develop and promote short-term and long-term 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 Ticonderoga Joint Town/Village Fire District (District) to determine whether the Board of Fire Commissioners (Board) monitored financial activity and ensured appropriate records and reports were maintained and filed in a timely manner. The Board consists of five members (Commissioners) including one who serves as Chairman.

As a result of our audit, we issued a report, dated April 2024, 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. 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 October 15, 2025. Our follow-up review was limited to interviews with Commissioners, the

**Figure 1: Ticonderoga Joint  
Town/Village Fire District 2024  
Audit Report**



<https://www.osc.ny.gov/files/local-government/audits/2024/pdf/ticonderoga-joint-town-village-fire-district-2023-182.pdf>

District’s Treasurer and the District’s external auditor, and inspection of certain documents related to the issues identified in our report and a review of the District’s CAP.<sup>1</sup>

Based on our limited procedures, the District has partially implemented the audit’s two recommendations. Until all recommendations are implemented, the Board cannot ensure District assets are fully safeguarded.

### **Recommendation 1 – Independent Annual Audit of the District’s Accounting Records**

The Board should ensure an independent annual audit of the District’s accounting records is carried out and a copy of the audit report is given to the Board, the Town Board and OSC within 180 days of the close of the fiscal year.

Status of Corrective Action: Partially Implemented

Corrective Action Plan: The District’s CAP stated: “*The Ticonderoga Joint Town/Village Fire District had contracted with a reputable accounting firm prior to the audit and was working diligently with them to complete previous years audits, while also becoming compliant for current and future years audits.*”

Observations/Findings: An independent audit of the District’s accounting records was completed for fiscal year 2023, and given to the Board, the Town Board and OSC within 180 days of the close of the fiscal year. In addition, the District completed previous fiscal years’ delinquent audits.<sup>2</sup> However, as of our follow-up review on October 15, 2025, the District’s fiscal year 2024 annual audit was not completed and was 108 days late. The Board Chairman and two Commissioners told us that the fiscal year 2024 audit was in progress but was delayed because the District’s accounting records were not up to date when the previous Treasurer left in April 2025.

In the absence of an annual audit, there is no independent verification that transactions were properly recorded and funds were properly accounted for, diminishing the Board’s ability to assess financial operations.

### **Recommendation 2 – Annual Financial Report Filing**

The Board should ensure that the District’s annual financial reports (AFR)<sup>3</sup> are filed with OSC within 60 days of the close of the fiscal year.

Status of Corrective Action: Partially Implemented

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

2 During our audit we determined that the Board was delinquent in filing the District’s independent annual audits for fiscal years 2018 through 2022. The District filed the fiscal year 2018 annual audit during our audit. Since we issued our audit report in April 2024, the District completed and gave to the Board, Town Board and OSC, the annual audits for fiscal years 2019 through 2022.

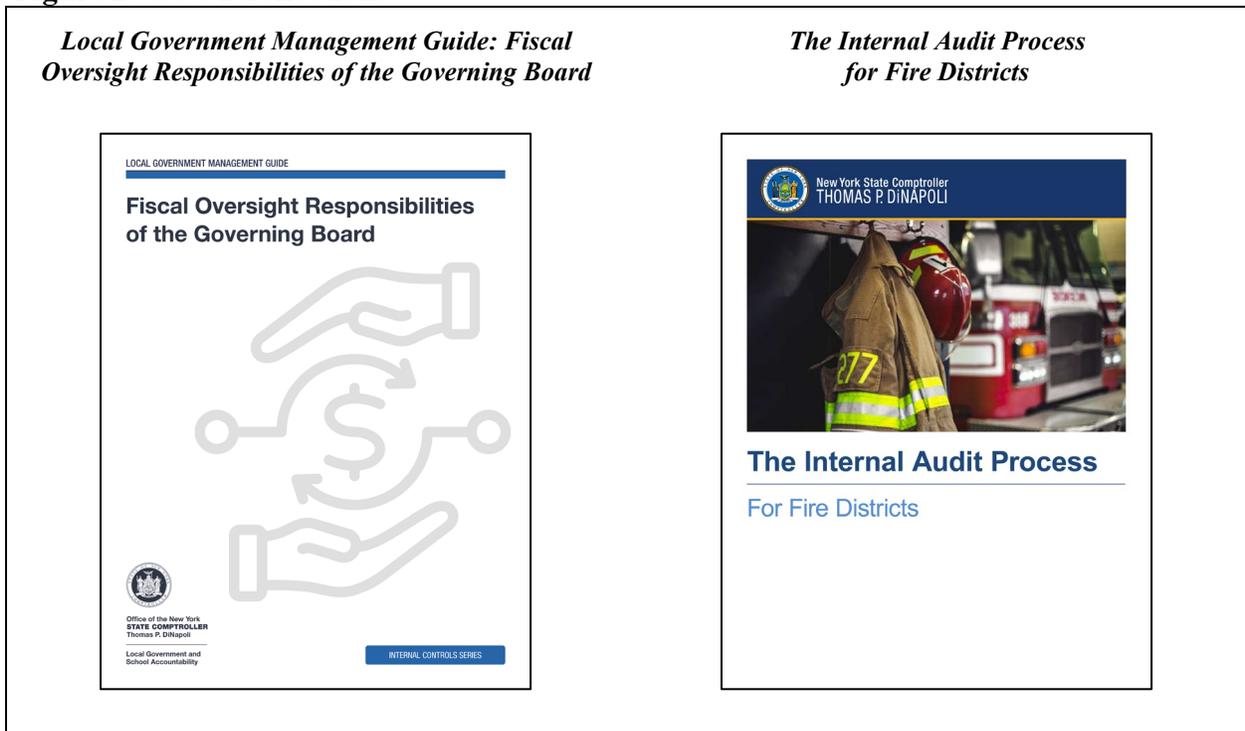
3 During our audit, the AFR was known as the Annual Update Document, or AUD. The District’s CAP uses this term accordingly, as well as the term AFR. The AUD became known as the AFR in 2023.

Corrective Action Plan: The District’s CAP stated that all outstanding AFRs were completed prior to the audit and that the 2023 AFR was “...[B]eing worked on and was expected to be completed in a timely manner.”

Observations/Findings: The former Treasurer filed the AFR for fiscal year 2023, 220 days late, and the current Treasurer did not file the AFR for fiscal year 2024, which as of the date of our review, was 228 days late. The Board Chairman and two Commissioners told us that the Treasurer planned to file the AFR for fiscal year 2024 when the District’s accounting firm completes the independent audit of the District’s accounting records. Until the District’s AFRs are filed in a timely manner, the ability of interested parties including the Board, OSC and the public to access the District’s latest financial information and assess its financial condition is diminished.

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. For additional guidance, District officials should refer to resources available on the Office of the State Comptroller’s web page, including our publications *Local Government Management Guide: Fiscal Oversight Responsibilities of the Governing Board* and *The Internal Audit Process for Fire Districts* (Figure 2).

**Figure 2: OSC Publications**



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

<https://www.osc.ny.gov/files/local-government/resources/pdf/internalauditprocess.pdf>

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

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

*TICONDEROGA TOWN/VILLAGE JOINT FIRE DISTRICT  
P.O. BOX 127  
60 MONTCALM STREET  
TICONDEROGA, NY 12883*

March 21, 2024

Unit Name: Ticonderoga Town Village Joint Fire District  
Audit Report Title: Board Oversight  
Audit Report Number: 2023M-182

To whom it May Concern:

We agree with the findings of the NYS Office of the Comptroller regarding the above fire district. We also thank the NYOSC for the thorough exam of our procedures, our bookkeeping and our required NYS reporting. In addition, we offer the following correcting measures:

Audit Recommendation:

Ensure an independent annual audit of the District’s accounting records is carried out and a copy of the audit report is given to the Board, The Town Board and OSC within 180 days of the close of the fiscal year.

Implementation Plan of Action(s):

The Ticonderoga Town/Village Joint Fire District had contracted with a reputable accounting firm prior to the audit and is working diligently with them to complete previous years audits, while also becoming compliant for current and future years audits.

Audit Recommendation:

Audit Recommendation:

Ensure that the District's AUD are filed with OSC within 60 days of the close of the fiscal year.

Implementation Plan of Action(s):

The Ticonderoga Town/Village Joint Fire District had completed all outstanding AUDs prior to the Audit. Current year AFR, which has replaced the AUD, is currently being worked on and is expected to be completed in a timely manner.

Person Responsible for Implementation:

Lisa L. LaPann, Secretary/Treasurer of the Ticonderoga Town/Village Joint Fire District, will be in charge of the AFR

Jeffrey Burns, Commission Chairman, will be in charge of timely submission of the yearly audit.

Very truly yours,

Jeffrey Burns  
Chairman Board of Commissioners  
Ticonderoga Town/Village Joint Fire District