



West Henrietta Fire Department, Inc.

Treasurer

2025M-104 | December 2025

Contents

- Audit Results 1**
 - Audit Summary 1
- Treasurer: Finding and Recommendations 3**
 - Finding 1 – The Treasurer did not properly deposit, disburse, record and report
Department funds. 3
 - Recommendations 5
- Appendix A: Profile, Criteria and Resources. 6**
- Appendix B: Response From Department Officials 8**
- Appendix C: Audit Methodology and Standards. 9**

Audit Results

West Henrietta Fire Department, Inc.



Audit Objective

Audit Period

Did the West Henrietta Fire Department, Inc. (Department) Treasurer properly deposit, disburse, record and report Department funds?

January 1, 2023 – August 7, 2025

Understanding the Audit Area

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.

From January 1, 2023 through December 31, 2024, the Department deposited revenues totaling \$225,198 and disbursed funds totaling \$200,833.

Audit Summary

The Treasurer 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 and waste of Department resources.

From January 1, 2023 through December 31, 2024 the Treasurer did not:

- Deposit revenues totaling \$2,219 in a Department bank account within 10 days of receipt, as required by Department bylaws.
- Maintain adequate supporting documentation, such as deposit slips or issue required receipts, for all deposited revenues totaling \$225,198.
- Record 18 deposits totaling \$123,898 with correct dates, descriptions or amounts in the accounting software.
- Record 125 disbursements totaling \$46,640 with correct vendor names, check numbers or payment methods in the accounting software.

-
- Obtain any Board approval for 24 disbursements totaling \$113,194 or Board approval before making 109 disbursements totaling \$42,911.
 - Regularly provide written financial reports to the Board.
 - Prepare bank reconciliations.

The report includes 10 recommendations that, if implemented, will improve the Department's Treasurer's duties. Department officials agreed with our findings and indicated they will take 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. 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

A fire department treasurer is responsible for ensuring all revenues are properly deposited, 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 and financial policies require the Treasurer to deposit all funds within 10 days of receipt, present all bills over \$100 to the Board before payment, use dual signatures for checks and submit reports to the Board and membership.

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 Treasurer did not properly deposit, disburse, record and report Department funds.

The Treasurer 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 online donation revenues totaling \$2,249 and all 124 deposits in Department bank accounts, including rentals, donations and fundraising events totaling \$225,198 from January 1, 2023 through December 31, 2024 to determine whether they were deposited in a timely manner and properly recorded.

The Treasurer did not deposit online donation revenues totaling \$2,219 in a Department bank account within 10 days of receipt, as required by Department bylaws. The Treasurer made two deposits in June 2023 and July 2023, although the Department received online donation revenues almost each month from May 2023 through October 2024. The Treasurer did not provide a reasonable explanation for keeping the funds outside Department bank accounts.

The Treasurer also did not maintain adequate supporting documentation, such as deposit slips, or issue receipts as required for the 124 deposits. Additionally, 49 deposits totaling \$89,958 lacked adequate support to indicate the revenue type, amount and date received. Furthermore, the Treasurer did not accurately record dates, descriptions or amounts in the computerized accounting software for 18 deposits totaling \$123,898 or record 53 deposits generally for interest totaling \$712. The Treasurer did not provide a reasonable explanation for these deficiencies.

Because the Treasurer did not maintain adequate supporting documentation for revenues, the Board could not ensure that all revenues were deposited intact (i.e., same amount and form as received) and in a timely manner and properly recorded.

Disbursements and Recordings: We reviewed all 241 disbursements totaling \$200,833, including 43 credit card payments containing 280 credit card transactions totaling \$16,663, from January 1, 2023 through December 31, 2024. We determined all disbursements were generally for proper Department purposes; however, the Treasurer did not:

- Maintain adequate support for 97 disbursements totaling \$155,022 with an itemized invoice that documented a specific Department purpose.
- Accurately and completely record disbursements totaling \$46,640 in the computerized accounting software. Specifically, the Treasurer's records contained incorrect vendor names, missing check numbers or did not indicate payment methods.

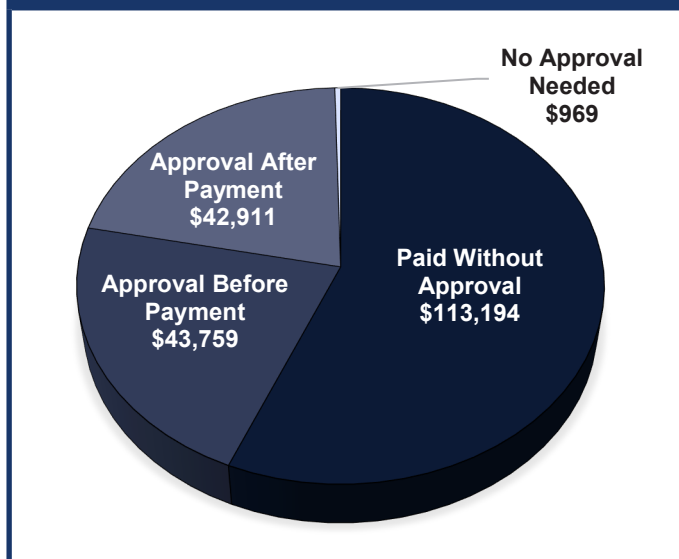
Furthermore, the Treasurer made 24 disbursements totaling \$113,194 without Board approval, 83 disbursements totaling \$43,759 after Board approval, 109 disbursements totaling \$42,911 before Board approval (which was subsequently granted later), and 25 disbursements totaling \$969 that did not require approval¹ (Figure 1). The Treasurer did not provide a reasonable explanation for disbursing funds without or before receiving Board approval.

Additionally, the checks associated with 21 disbursements totaling \$12,636 included the Treasurer's signature without a dual signature from the President, Vice President or Secretary as required by the bylaws.

Reporting: The Treasurer provided verbal monthly reports of bank balances at the membership meetings and sporadic written reports to the Board. However, the Treasurer did not prepare bank reconciliations or provide bank statements with canceled check images to the Board or membership because he did not receive the statements from the bank. In addition, the Treasurer did not prepare and provide the Board and membership with the required annual report of financial activity for the 2023 and 2024 fiscal years. The Treasurer 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 or determine whether all disbursements were for appropriate Department purposes.

Without revenues deposited in a timely manner, supported and authorized 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 and waste of Department resources.

Figure 1: January 1, 2023 through December 31, 2024 Disbursements



¹ Department bylaws did not require approval for these disbursements because they were \$100 or less.

Recommendations

The Treasurer should:

1. Issue receipts for all revenues received and make deposits in a timely manner as required by the Department bylaws, and retain all deposit slips.
2. Accurately record all Department revenues and disbursements in the accounting records as required by the Department bylaws.
3. Ensure all Department disbursements are supported with adequate documentation (which includes a specific Department purpose) and properly authorized before payment using dual signatures on all checks.
4. Obtain bank statements with canceled check images and perform monthly bank reconciliations.
5. Submit written monthly financial reports and an annual report to the Board and membership as required by Department bylaws and financial policies and include detailed information for all Department revenues and disbursements, a list of bills for review and approval, bank statements with canceled check images and bank reconciliations.

The Board should ensure the Treasurer:

6. Complies with the Department's bylaws by issuing receipts for all revenues and making deposits in a timely manner.
7. Retains deposit slips and provides and retains supporting documentation for all disbursements for the Board's review and approval before payment.
8. Provides all bills for the Board's 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 policies and bylaw requirements.
9. Regularly provides bank statements with canceled check images to the Board and that the Treasurer prepares monthly bank reconciliations.
10. 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 and financial policies.

Appendix A: Profile, Criteria and Resources

Profile

The Department is a not-for-profit organization that provides fire protection and emergency services within the Henrietta Fire District (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 50 volunteer members and is governed by its bylaws and four-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 foreign fire insurance tax proceeds, truck bay and office rentals, fundraising activities and donations.

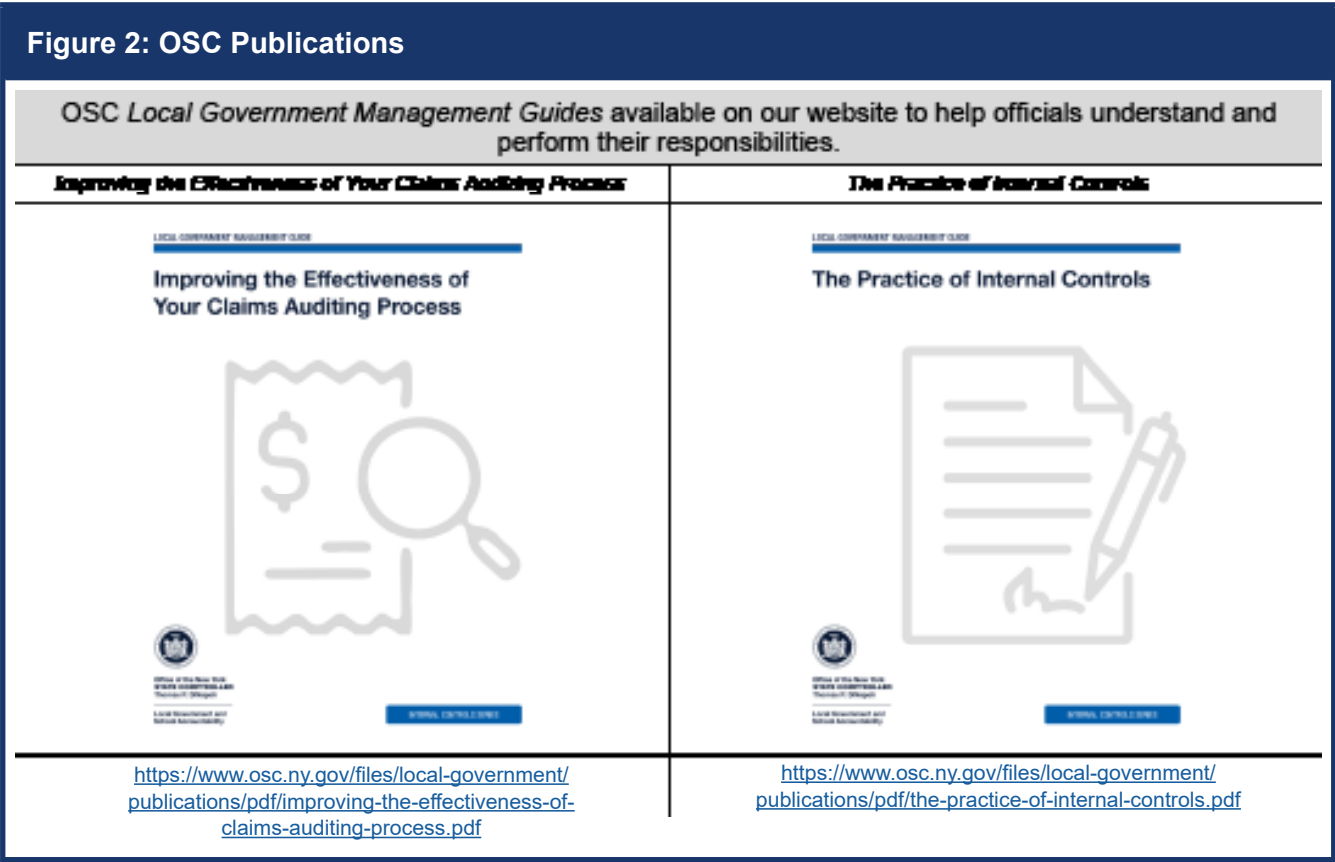
Criteria – Treasurer

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, received, donated or raised regardless of source. Additionally, the treasurer is responsible for ensuring all money disbursed is supported, for proper fire department purposes, approved, recorded, and reported. Furthermore, bank reconciliations should be prepared by the treasurer and reviewed by the board with bank statements and canceled check images monthly.

The Department's bylaws and financial policies state:

- The Board is responsible for controlling the finances of the Department.
- The Treasurer shall have custody of all Department funds, collect all money (revenue) belonging to the Department and provide receipts, pay all bills and make disbursements as ordered, and keep accurate accounts of receipts (revenue) and expenditures.
- The Treasurer must deposit all funds within 10 days of receipt.
- All bills over \$100 must be presented to the Board prior to (before) payment.
- Checks are required to have dual signatures and be signed by the Treasurer and either the President, Vice President or Secretary.
- The Treasurer is required to submit a report of accounts to the Board at each Board meeting, including monthly reports of financial condition, and submit an annual report to the membership.
- Credit card holders must submit an expense report form and itemized receipt to the Treasurer to support the payment.

Additional Resources



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



**West Henrietta Fire Department, Inc.
774 Erie Station Rd
West Henrietta, NY 14586-0201**

December 11, 2025

Ms. Stephanie Howes,
Chief of Municipal Audits
Division of Local Government and School Accountability

Ref: West Henrietta Fire Department Audit (Report of Examination: 202M – 104)

Dear Ms. Howes,

We apologize for our late response to the letter, dated November 6, 2025, from Ms. Stephanie Howes, Chief of Municipal Audits.

In discussion with the Audit Team at our closing meeting of December 2, 2025, we agree with each of the findings listed in the letter.

Starting at our next Board of Directors Meeting on December 17, 2025, we will begin addressing each of the 10 findings outlined on Pages 5 & 6 of the Audit Report with our Treasurer and Board of Directors and respond back with a Corrective Action Plan (CAP) to the Office of State Comptroller's Office within 90 days.

If you have any further questions, please let me know,

Sincerely,

Robert B. Laux Jr.: President
West Henrietta Fire Department
774 Erie Station Road
West Henrietta, NY 14586
Email address: [REDACTED]

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 Department officials and reviewed the bylaws, financial policies, and 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.
- Upon our request, the Treasurer provided mobile account activity and the Vice President obtained bank statements with canceled check images for all five Department bank accounts from January 1, 2023 through December 31, 2024. We used these bank statements to identify all 124 deposits totaling \$225,198 and compared the transactions to supporting documentation to determine whether revenues were adequately supported and deposited into Department bank accounts in a timely manner.
- We reviewed the bank statements with canceled check images for all five bank accounts from January 1, 2023 through December 31, 2024 and identified 241 disbursements totaling \$200,833. We reviewed all 241 disbursements (including 43 credit card payments containing 280 credit card transactions totaling \$16,663) and compared them to supporting documentation, which included invoices and receipts to determine whether they were adequately supported, for Department purposes and made in accordance with the bylaws and policies. Additionally, we reviewed Board meeting minutes to determine whether they were properly approved.
- We traced all deposits and disbursements from the bank statements for January 1, 2023 through December 31, 2024 to the Treasurer's financial records and available reports to the Board and membership to determine whether they were properly recorded and reported.

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.

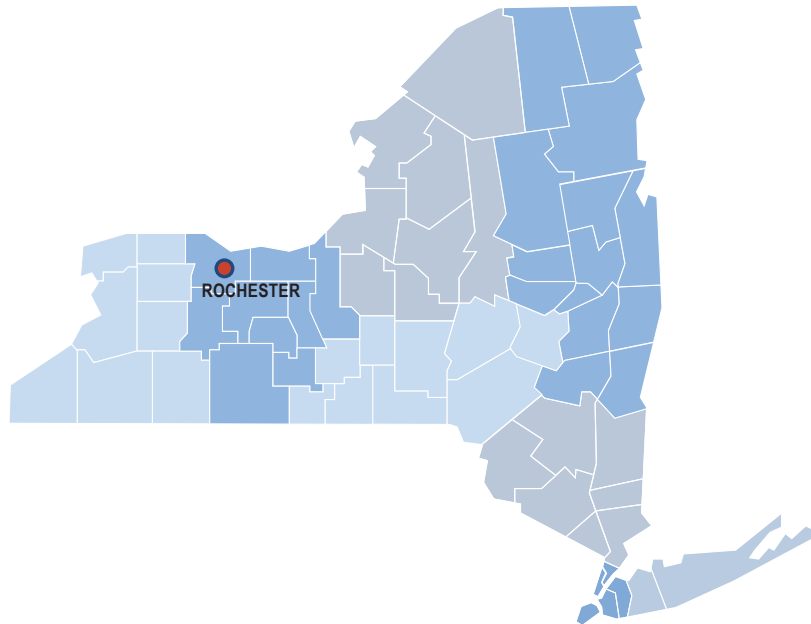
Contact

ROCHESTER REGIONAL OFFICE – Stephanie Howes, Chief of Municipal Audits

The Powers Building • 16 West Main Street – Suite 522 • Rochester, New York 14614-1608

Tel (585) 454-2460 • Fax (585) 454-3545 • Email: Muni-Rochester@osc.ny.gov

Serving: Cayuga, Livingston, Monroe, Ontario, Schuyler, Seneca, Steuben, Wayne, Yates counties



Office of the New York State Comptroller
Division of Local Government and School Accountability
110 State Street, 12th Floor, Albany, New York 12236

Tel: (518) 474-4037 • Fax: (518) 486-6479 • Email: localgov@osc.ny.gov

<https://www.osc.ny.gov/local-government>

Local Government and School Accountability Help Line: (866) 321-8503