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January 2026

Cindy Bodette, Chairwoman  
Members of the Board of Fire Commissioners  
Crown Point Fire District  
2764 Main Street  
Crown Point, NY 12928

Report Number: 2024M-29-F

Dear Chairwoman Bodette and Members of the Board of Fire Commissioners:

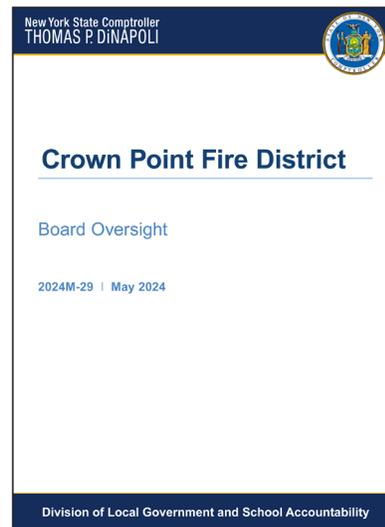
One of the Office of the State Comptroller’s (OSC) primary objectives is to identify areas where local government officials can improve their operations and provide guidance and services that will assist them in making those improvements. The Office also works to develop and promote short-term and long-term 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 Crown Point Fire District (District) to determine whether the District’s Board of Fire Commissioners (Board) adequately oversaw the District’s financial operations. The Board consists of five members (Commissioners) including one who serves as Chairperson.

As a result of our audit, we issued a report, dated May 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 in May 2024. 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 28, 2025. Our follow-up review was limited to interviews with Commissioners and the District’s Secretary-Treasurer (Treasurer) and inspection of certain documents related to the issues identified in our report and a review of the District’s CAP.<sup>1</sup>

**Figure 1: Crown Point Fire District 2024 Audit Report**



<https://www.osc.ny.gov/files/local-government/audits/2024/pdf/crown-point-fire-district-2024-29.pdf>

<sup>1</sup> See Appendix A for the District’s CAP to the OSC audit report.

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

### **Recommendation 1 –Treasurer’s Monthly Reports to the Board**

The Board should ensure Treasurer’s monthly reports include up-to-date collection and disbursement details, along with budget to actual revenue and expenditure comparisons; cash balances; and bank reconciliations with bank statements and cancelled checks.

Status of Corrective Action: Fully Implemented

Corrective Action Plan: The District’s CAP stated “*Each Board member is provided a Treasurer's Report containing cash balances, Budget vs. Actuals, a detailed bank reconciliation for every account, and statements and check images for the month preceding every meeting.*”

Observations/Findings: We reviewed the Treasurer’s monthly reports to the Board from June 2024 (the month after we issued our audit report) through October 2025. During this 17-month period, the Treasurer provided accurate and timely monthly reports to the Board that included up-to-date collection and disbursement details, cash balances, budget to actual revenue and expenditure comparisons, and bank reconciliations with bank statements and cancelled checks.

### **Recommendation 2 – Annual Audit of Treasurer's Records**

The Board should ensure an annual external audit or a Board audit of the Secretary-Treasurer’s records is performed annually.

Status of Corrective Action: Partially Implemented

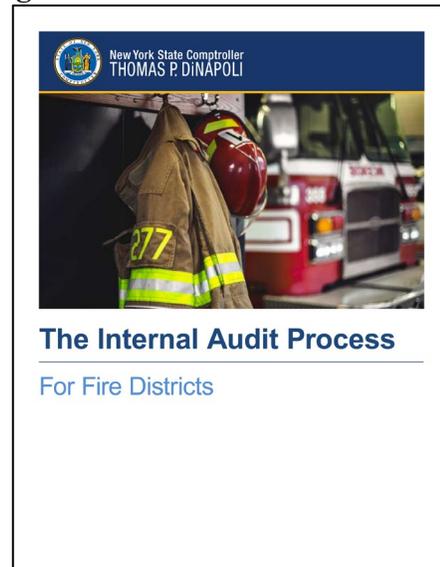
Corrective Action Plan: The District’s CAP stated they hired an auditing firm to perform annual audits starting with fiscal year 2023 and “...[T]he Board has appointed an internal audit committee to perform audits on a semi-annual basis.”

Observations/Findings: Since we issued our audit report in May 2024, the Board contracted for an external audit of the Treasurer’s accounting records for fiscal year 2023 and filed it with OSC. For fiscal year 2024, because the District did not exceed the revenue threshold that would require an independent audit, the Board conducted its own audit of the Treasurer’s records.

However, while the Board performed many of the recommended procedures necessary for an effective audit of the Treasurer’s records, as found in the Checklist for Review of Treasurer’s Records from the OSC publication *The Internal Audit Process – For Fire Districts* (Figure 2), the Board’s audit did not include determining whether:

- Cash deposits were made in a timely manner.
- Cash receipts and cash disbursements books were kept up-to-date.
- All checks were signed by the Treasurer.
- Unused check stock was secured.
- Total year-end recorded cash balance agrees with what is reported in the Annual Financial Report (AFR).
- The Treasurer’s payrate matched the approved rate.

**Figure 2: OSC Publication**



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

The Chairwoman, two Commissioners and the Treasurer told us that the Board consulted with nearby fire district officials and adopted their checklist for review of the Treasurer’s records for fiscal year 2024. They also told us they were not aware of the OSC publication and checklist.

The additional procedures recommended in our publication will help the Board to ensure that the Treasurer’s records are complete and up-to-date, and that District funds are properly expended.

### **Recommendation 3 – AFR Filing**

The Board should ensure the Secretary-Treasurer prepares and files the District’s delinquent AFRs for the 2018 through 2022 fiscal years and files all subsequent AFRs with OSC within 60 days of the close of the fiscal year.

Status of Corrective Action: Partially Implemented

Corrective Action Plan: The District’s CAP stated the Board hired an auditing firm to complete “...[D]elinquent AFRs for the years 2020-2023. The Board felt that due to the expense and amount of time elapsed, it would leave the 2018 and 2019 reports as Not Filed.”

Observations/Findings: Since we issued our audit report in May 2024, the Treasurer, with the assistance of the District’s auditing firm, filed the delinquent AFRs for fiscal years 2020 through 2022. However, the AFRs for fiscal years 2023 and 2024 were filed 319 days and 58 days late, respectively. The Chairwoman and Treasurer told us that they worked with the audit firm to file the delinquent AFRs for fiscal years 2020 through 2022 before they could prepare and file the AFRs for 2023 and 2024. Due to time constraints, they were unable to file the 2023 and 2024 AFRs by the due date.

We commend District officials for their efforts to implement our recommendation; however, when AFRs are not filed or are filed late, the ability of the Board and other interested parties to assess the District's 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 guidance available on the Office of the State Comptroller's web page, including our previously recommended publication *The Internal Audit Process for Fire Districts*.

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

**Crown Point Fire District**  
**PO Box 194**  
**2764 Main Street**  
**Crown Point NY 12928**  
**518-597-3211**

Office of the New York State Comptroller  
Glens Falls Regional Office  
One Broad Street Plaza  
Glens Falls, NY 12801-4396

May 14, 2024

### **Audit Response and Corrective Action Plan**

Greetings,

Please accept this letter as both The Board’s Audit Response and Corrective Action Plan.

After review of your report #2024M-29, The members of this Board are in general agreement with your findings. The Board placed too much reliance on the word of the former Treasurer when asked if the necessary reports and filings had been completed. In addition, The Board failed to retain an auditing firm to conduct an annual audit after its former auditor retired, nor did they implement a plan for internal audits. It was only after the former Treasurer resigned and a new Treasurer was appointed to finish the term that the board was made aware of the delinquencies in its reporting. The Board has taken several steps to improve both the accuracy and timeliness of reports, both to the Board itself and to the OSC, which are detailed in our Corrective Action Plan below. In conclusion, the Board is grateful to the OSC and its staff for the assistance and guidance offered to get us on track for the future.

**Corrective Action Plan**

**Crown Point Fire District  
Board Oversight  
Report # 2024M-29**

**Treasurer's Reports Recommendation: Ensure Treasurer's monthly reports include up-to-date collection and disbursement details, along with budget to actual revenue and expenditure comparisons; cash balances; and bank reconciliations with bank statements and cancelled checks.**

Each Board member is provided a Treasurer's Report containing cash balances, Budget vs. Actuals, a detailed bank reconciliation for every account, and statements and check images for the month preceding every meeting. The current Treasurer began utilizing [REDACTED] shortly after assuming office to ensure accurate and properly formatted reports.

**Annual Audit Recommendations: Ensure an annual external audit or a Board audit of the Secretary-Treasurer's records, is performed annually.**

The Board has retained the auditing firm of [REDACTED] to perform annual audits. They will begin their audit of our 2023 fiscal year in June of this year. In addition, The Board has appointed an internal audit committee to perform audits on a semi-annual basis.

**AFR Recommendations: Ensure the Secretary-Treasurer prepares and files the District's delinquent AFRs for the 2018 through 2022 fiscal years and files all subsequent AFRs with OSC within 60 days of the close of the fiscal year.**

The auditing firm of [REDACTED] will also begin completing delinquent AFRs for the years 2020-2023. The Board felt that due to the expense and amount of time elapsed, it would leave the 2018 and 2019 reports as Not Filed. The OSC has made the 2020 report available as a starting point. Our Treasurer is in the process of forwarding the needed information to the auditing firm. Going forward, the Treasurer and The Board will ensure the AFRs are filed within the required 60-day time frame.

In conclusion, This Board is committed to exercising the oversight necessary to monitor The District's financials, which admittedly has been lacking in the past.

Respectfully submitted,

May 14, 2024

Joseph Norton, Chair  
Crown Point Fire District