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July 2026

Anthony Roussos, Chairman
Members of the Board of Fire Commissioners
Cuddebackville Fire District
15 State Route 15
Cuddebackville, NY 12729

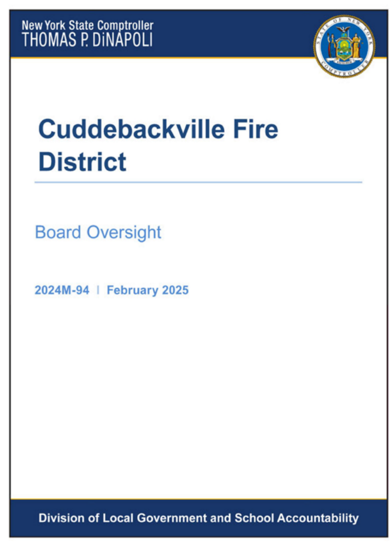
Cuddebackville Fire District – Audit Follow-Up
Report Number: 2024M-94-F

Dear Chairman Roussos 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 Cuddebackville Fire District (District) to determine whether the District Board of Fire Commissioners (Board) provided adequate oversight of the District's financial operations and properly audited claims. The Board consists of four members (Commissioners) including one who serves as the Chairman.

Figure 1: Cuddebackville Fire District 2024 Audit Report


New York State Comptroller
THOMAS P. DiNAPOLI

Cuddebackville Fire District

Board Oversight

2024M-94 | February 2025

Division of Local Government and School Accountability

https://www.osc.ny.gov/files/state-agencies/audits/2025/pdf/cuddebackville-fire-district-2024-94.pdf

As a result of our audit, we issued a report, dated February 2025, 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 April 2025. 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 March 2, 2026. Our follow-up review was limited to interviews with Commissioners and the District's Treasurer (Treasurer) and 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, District officials fully implemented six recommendations, partially implemented five recommendations, and did not implement two recommendations. While officials made progress in addressing many of the report's findings, additional action is needed to strengthen financial oversight, improve financial planning and reporting, enhance internal controls and promote transparency and accountability. Until all recommendations are implemented, the Board cannot ensure District assets are fully safeguarded.

Recommendation 1 – Segregation of Duties and Mitigating Controls

The Board should segregate the duties of the Treasurer or implement mitigating controls to monitor the work of the Treasurer.

<u>Status of Corrective Action</u>: Fully Implemented

<u>Observations/Findings</u>: We reviewed the Board meeting minutes and the District's financial records and reports for fiscal year 2025 and determined that the Board implemented mitigating controls to monitor the work of the Treasurer. The Treasurer provided the Board with bank statements including canceled check images and bank reconciliations, which the Commissioners signed to document their review. We also determined that the Board approved transfers between the District's bank accounts and recorded these approvals in the Board meeting minutes, and also reviewed and approved claims prior to payment (see Recommendation 6). As of November 2025, the Treasurer provided the Board profit-and-loss statements which included detailed receipts and disbursements for the month. While these records and reports are sufficient to monitor the work of the Treasurer, for the Board to properly monitor the budget and prevent overspending, records and reports should include year-to-date totals and budget to actual comparisons (see Recommendation 12).

Recommendation 2 – Financial Operations Policies

The Board should establish policies to address financial operations, including controls for wire and intra-bank transfers, online banking, fund balance and capital assets.

<u>Status of Corrective Action</u>: Partially Implemented

<u>Observations/Findings</u>: The Board adopted a fund balance policy and a capital assets policy at its March 2026 Board meeting. The fund balance policy established the minimum fund balance levels to meet the District's financial needs (see Recommendation 11) and the capital assets policy included guidelines for the identification, capitalization, inventory and disposal of District-owned capital assets. However, the Board did not adopt policies to address wire and intra-bank transfers or online banking.

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

The Chairman told us that the Treasurer does not perform wire transfers, as she makes bond payments by check, and that no one at the District has online banking access. He also told us that the Treasurer only performed transfers between the District's checking and savings accounts in person, which the Board approved in advance. However, the Board should develop and adopt policies to clearly communicate its intent, such as a policy that requires intra-bank transfers only in person after Board-approval, or a policy that prohibits online banking. By not establishing policies that clearly identify the Board’s intentions, define roles and responsibilities, and establish internal controls as applicable, there is an increased risk that unauthorized transactions could occur and District funds could be misappropriated.

Recommendation 3 – Treasurer Training

The Board should ensure the Treasurer is properly trained in accounting software, record-keeping and accounting.

Status of Corrective Action: Fully Implemented

Observations/Findings: When we revisited the District on March 2, 2026, the Chairman told us that the Treasurer did not receive training related to her Treasurer's duties. However, when we discussed the results of our follow-up review with officials on May 12, 2026, the Treasurer provided us with documentation that she subsequently attended and completed “*Financial Training for Fire District Officials*” on March 12 and 13, 2026 provided by the Capital Area Fire Districts Association and OSC.

Recommendation 4 – Annual Audit of the Treasurer's Records

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

Status of Corrective Action: Not Implemented

Observations/Findings: The District's annual revenues were under the legal threshold that required an external audit of the Treasurer’s records.[2] The Chairman told us he was aware that the Board should conduct its own internal annual audit of the Treasurer's records, but he thought that the District’s certified public accounting (CPA) firm performed an annual audit as part of preparing the District’s Annual Financial Report (AFR). However, we reviewed the CPA firm’s most recent annual report to the Board and the CPA firm’s work was limited to preparing financial statements for AFR filing (see Recommendation 5) and did not include an audit of the Treasurer’s records.

In the absence of an external annual audit, the Board should provide for an annual internal audit of the Treasurer’s records. For additional guidance, District officials should refer to our publication, *The Internal Audit Process For Fire Districts,* available on the OSC’s website.[3]

2 Under New York State Town Law, Section 181-B, fire districts with revenue of $400,000 or more must obtain an external annual audit of their records by an independent certified public accountant or an independent public accountant.
3 Available at: https://www.osc.ny.gov/files/local-government/resources/pdf/internalauditprocess.pdf

Without annual audits of the Treasurer's records, there is no independent verification that the Treasurer has properly recorded collections and disbursements and maintained current and accurate records and reports.

Recommendation 5 – Delinquent AFR Filing

The Board should ensure the Treasurer prepares and files the District's delinquent AFRs for the 2020 through 2023 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

Observations/Findings: Since we issued our report in February 2025, the District engaged the services of a CPA firm to file the delinquent AFRs for fiscal years 2020 through 2023, which were filed in May 2025. However, the Chairman and the Treasurer told us that due to time constraints, the CPA firm was not available to prepare and file the 2024 AFR until September 2025; 205 days late. In addition, the 2025 AFR was not filed and was 91 days late as of May 31, 2026. When AFRS are not filed in a timely manner, the ability of interested parties, including the Board, OSC and the public to assess the District's financial operations is diminished.

Recommendation 6 – Board Audit of Claims

The Board should perform a thorough audit of all claims before payments are made, ensuring that the claims have sufficient supporting documentation, are mathematically correct, are valid and legal District expenditures, sales tax is not being charged, and there is evidence that goods and services have been received, the District's purchasing policy are followed, and sufficient appropriations are available to pay the claims.

Status of Corrective Action: Not Implemented

Observations/Findings: The Chairman and two Commissioners told us that the Board audits claims before payment to ensure the claims are mathematically correct, for valid and legal District expenditures, do not include sales tax, follow District policies, and to ensure there are sufficient appropriations available to pay the claims. However, we reviewed 56 claims totaling $55,258 for the months of November and December 2025 and noted the following exceptions:

- 12 claims totaling $10,366 were audited after payment.
- Five claims included State and local sales tax totaling $94 (see Recommendation 8).
- For all 56 claims, the Board did not ensure sufficient appropriations were available.

During our review, the Chairman and the Treasurer told us that they thought paying sales tax was unavoidable under certain circumstances. However, the District can avoid paying sales tax by ensuring vendors have the District's appropriate tax exemption documentation. The Chairman and Treasurer also told us that some claims required immediate payment, prior to the Board audit, either to avoid penalties or because the claim was for an emergency service. However, payment in advance of the Board's audit is only allowed by resolution under certain exceptions.[4] We reviewed several of the claims with the Chairman and the Treasurer and explained how District officials could have avoided paying sales tax, and allowed the Board to audit and approve claims prior to payment without incurring late fees. The Chairman generally agreed with our explanations and told us that District officials plan to file for a sales tax refund with the New York State Department of Taxation and Finance. The Treasurer did not enter the budget into the financial software; therefore, the Board was unable to ensure sufficient appropriations were available prior to approving claims for payment (see Recommendation 12).

When the Board does not perform a thorough claims audit prior to payment, there is an increased risk the District could incur unnecessary costs or pay for goods and services that were not actually received or were not for proper District purposes. In addition, when the Board does not ensure sufficient appropriations are available, there is an increased risk that the District could exceed budgeted appropriations.

Recommendation 7 – Debit Cards

The Board should consider discontinuing the use of debit cards.

Status of Corrective Action: Fully Implemented

Observations/Findings: The Chaiman and the Treasurer told us that the District discontinued using debit cards in the fall of 2025 and instead used a District credit card to make purchases when payment by check is not practicable. Based on our review of the District's 2025 bank statements, District officials last used a debit card to make purchases in September 2025. However, to make the Board's intentions clear, it should consider formalizing the decision to prohibit the use of debit cards in a Board resolution or policy update.

Recommendation 8 – Training for Tax Exempt Purchases

The Board should train members on how to make tax-exempt purchases.

Status of Corrective Action: Fully Implemented

Observations/Findings: When we revisited the District, the Chairman provided us with a copy of a training completion form with a sign in sheet indicating that the District held a training session on March 8, 2025 to instruct members on how to make tax exempt purchases and that eight members attended.

Recommendation 9 – Budgeting

The Board should adopt budgeted revenues and appropriations that reflect the District's operating needs based on historical trends and expected revenues and expenditures.

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4 A board, by resolution, may authorize payment in advance of audit for public utility services (electric, gas, water, sewer and telephone), postage and freight and express charges.

Status of Corrective Action: Fully Implemented

Observations/Findings: The Board and Treasurer used the District's multiyear financial plan (see Recommendation 10), which included five years of historical expenditures, when preparing the District's 2026 budget. Estimated expenditures in the final Board-adopted budget were based on these historical trends, expected operating needs and the anticipated revenues from the District's fire protection contract with the Town of Forestburgh.

Recommendation 10 – Multiyear Financial and Capital Plans

The Board should develop multiyear financial and capital plans to provide a framework for preparing future budgets and managing the financing of future capital needs.

Status of Corrective Action: Partially Implemented

Observations/Findings: The Chairman provided documentation showing that District officials prepared portions of the District's multiyear financial and capital plans, but neither plan was complete. The financial plan projected expenditures over the next five years but did not include:

- Projected revenues,
- Planned surpluses or deficits, or
- Changes in fund balance including reserves.

The capital plan included a list of potential equipment needs for the next five years and the estimated costs but did not project the costs over the next five years. For example, the list included the reconditioning of the truck bay floor for an estimated $20,000, but there was no detail about when the District planned to have the work completed or how it would fund the project, such as whether it would use operating revenues or reserve funds.

The Chairman told us that he developed the plans using guidance from several sources and he thought they were complete. We directed the Chairman to our publications, *Local Government Management Guide: Multiyear Financial Planning* [5] and *Local Government Management Guide: Multiyear Capital Planning*[6] for guidance with preparing these plans.Without complete multiyear financial and capital plans, that include all anticipated expenditures and revenues, and the timing and funding sources for anticipated capital purchases, District officials' ability to effectively plan for the District's future needs and how they will be funded is diminished.

Recommendation 11 – Fund Balance Policy

The Board should adopt a written fund balance policy that establishes a reasonable level of fund balance to be maintained to meet the District's financial needs.

Status of Corrective Action: Partially Implemented

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5 Available at: https://www.osc.ny.gov/files/local-government/publications/pdf/multiyear-financial-planning.pdf
6 Available at:https://www.osc.ny.gov/files/local-government/publications/pdf/multiyear-capital-planning.pdf

Observations/Findings: The Board adopted a fund balance policy in March 2026, which requires the District to maintain a minimum unrestricted fund balance of at least 25 percent (or three months) of budgeted expenditures, and a minimum total fund balance (including restricted fund balance) of at least 40 percent (or five months) of the District's budgeted expenditures.

Although the policy addressed the elements of a fund balance policy, it appeared to be adapted from another local government's policy as it refers to "the Town" and the "Town Council." The Chairman told he used a Town's fund balance policy but increased the percentages to ensure the District had an adequate level of fund balance. However, we question whether the Board reviewed and completely updated the fund balance policy to meet the District's financial needs.

Recommendation 12 – Accounting Records and Reports

The Treasurer should maintain complete and accurate accounting records and provide monthly Treasurer Reports and annual financial reports to the Board, including budget-to-actual reports, for use in monitoring District operations.

Status of Corrective Action: Partially Implemented

Observations/Findings: The Treasurer maintained accounting records that include revenue and expenditure subsidiary ledgers, and she provided the Board with a profit-and-loss statement at each monthly Board meeting. However, she did not record the budget in the District's financial accounting software and, therefore, could not produce budget-to-actual reports. The Treasurer provides the District's CPA firm with her financial records after each fiscal year-end to prepare the District's AFR, but she does not provide them to the Board. The Treasurer told us that she plans to work with the CPA firm to obtain training on how to record the budget in the financial software and generate budget-to-actual reports.

Without periodic financial reports including budget-to-actual reports that track the District's spending compared with appropriations, the Board cannot properly monitor the District's budget to ensure expenditures are within appropriations.

Recommendation 13 – Bank Reconciliations

The Treasurer should prepare monthly bank reconciliations and provide them to the Board.

Status of Corrective Action: Fully Implemented

Observations/Findings: The Chairman and Treasurer told us the Treasurer prepares bank reconciliations for all District bank accounts as soon as the bank statements are available and provides them to the Board for its review. We reviewed the November and December 2025 bank reconciliations and determined that they were prepared accurately, in a timely manner, and that the Board reviewed them as evidenced by the Commissioners' signatures.

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

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

The content below is a reproduced copy of the original Corrective Action Plan issued by District officials and is reformatted to meet the Americans with Disabilities Act *Web Content Accessibility Guidelines (WCAG)*,[7] and may have included changes to spelling and grammar. The substance of the content was not changed.

Cuddebackville Fire District
Po Box 381 Cuddebackville NY 12729
845-754-0797

Correction Action Plan

Name: Cuddebackville Fire District

Audit Report Title: Audit Report #1

Audit Recommendations: Segregate duties of Treasurer, Implementing controls to Monitor Work.

Implementation Plan of Action: The Board of Fire Commissioners of the Cuddebackville Fire District have elected to involve the members of the Board of Fire Commissioners, secretary and CPA (Training) to assist the Treasurer of her monthly duties. This assistance will give the Treasurer more time to monitor mitigating controls and implement operating procedures necessary to improve financial status.

In addition, we have generated a written monthly report to be filed by the Treasurer and submitted at each Commissioner meeting that details all bank transactions, a monthly bank statement, fund balances, transfers and **[Redacted]** reports, which will be attached to the monthly minutes. The Board members have also approved additional training for the Treasurer for training on **[Redacted]** to best emphasize financial stability.

Implementation Date: April 17, 2025

Person Responsible for Implementation: Anthony Roussos – **[Redacted]**

Anthony J. Roussos   April 17th, 2025

7 https://www.ada.gov/resources/2024-03-08-web-rule/#highlights-of-the-requirements-in-the-rule

Correction Action Plan

Name: Cuddebackville Fire District

Audit report Title: Audit Report #2

Audit Recommendations: Establish policies to address financial operations, including controls for wire and inter Bank transfers, online Banking, Fund Balance, Capital assets.

Implementation Plan of Action: The Board of Fire Commissioners and Treasurer Established an operations Policy as well as internal controls to improve our record keeping process, Banking and Record retention. A procedure has been drawn up to implement at all monthly commissioner meeting that will include all Banking transfers and all financial activity for the prior month. In addition, this form will be signed by all Commissioners, Secretary and treasurer and attached to each monthly minutes for future reference is needed. This will also assist in fund balance updates and Capital assets. The Board of Fire Commissioners will use these improvements to control budgetary line items.

Implementation Date: April 17, 2025

Person Responsible for Implementation: Anthony Roussos – **[Redacted]**

Anthony J. Roussos   April 17th, 2025

Correction Action Plan

Name: Cuddebackville Fire District

Audit report Title: Audit Report #3

Audit Recommendations: Ensure an external Audit or Board of Fire Commissioners Audit of the treasurer's records is performed.

Implementation Plan of Action: The board of Fire Commissioners of the Cuddebackville Fire District has agreed to continue with an external Audit of all Financial records by a licensed C.P.A at the end of each fiscal term. In addition, the Board will also continue to conduct our monthly reporting practices and implementing our new procedures, additional forms and open communication to best monitor all financial statistics each month. Included with the external audits, The Board of Fire Commissioners have instituted a quarterly audit that will take place by the Board members.

Implementation Date: April 17, 2025

Person Responsible for Implementation: Anthony Roussos – **[Redacted]**

Anthony J. Roussos April 17th, 2025

Correction Action Plan

Name: Cuddebackville Fire District

Audit report Title: Audit Report #4

Audit Recommendations: Ensure the treasurer prepares all delinquent AFR'S for 2020 through 2023.

Implementation Plan of Action: Currently the Board of Fire Commissioners are assisting the treasurer and CPA professionals to complete all delinquent AFR's 2020-2023 and 2024. All documents have been turned over to a licensed CPA for completion, currently they have completed 2020,2021 and 2022 and will be submitted soon. The remaining years 2023 & 2024 will be completed with our treasurer and CPA together (Training) so she can learn how to process them in the future.

Implementation Date: April 17, 2025

Person Responsible for Implementation: Anthony Roussos – **[Redacted]**

Anthony J. Roussos   April 17th, 2025

Correction Action Plan

Name: Cuddebackville Fire District

Audit report Title: Audit Report #5

Audit Recommendations: Perform a thorough audit of all claims before payments are made, ensuring that the claims have sufficient supporting documentation and is mathematically correct are valid and legal District expenditures, and ensure that sales tax is not being charged, and that there is evidence that goods and services have been received, the District purchasing policy is followed and sufficient appropriations are available to pay the claims.

Implementation Plan of Action: In addition to the voucher system that the District is currently using, the Board has generated a procedure that will list all expenditures prior to our monthly meetings and all costs and payment details are included with this report. This document will be presented at the beginning of each monthly meeting and discussed in detail. In addition, All items purchased will be presented as well as vendor information required for payments.

Implementation Date: April 17, 2025

Person Responsible for Implementation: Anthony Roussos – **[Redacted]**

Anthony J. Roussos   April 17th, 2025

Correction Action Plan

Name: Cuddebackville Fire District

Audit report Title: Audit Report #6

Audit Recommendations:

- Recommend discontinuing Debit Card

Implementation Plan of Action:

- Currently we are in the process of applying for a District Credit card through a Credit card Company. In addition, The Board of Fire Commissioners have generated a new Credit card Policy in regards to the use of Credit cards. Currently our treasurer has been working with the credit card company to rectify this issue.

Implementation Date: April 17, 2025

Person Responsible for Implementation: Anthony Roussos – **[Redacted]**

Anthony J. Roussos   April 17th, 2025

Correction Action Plan

Name: Cuddebackville Fire District

Audit report Title: Audit Report #7

Audit Recommendations: Training Members on how to make tax exempt purchases

Implementation Plan of Action: We are in the process of training our members of the importance of tax exempt purchases. However, as mentioned at our exit meeting, due to our geographical location of being on the border of three separate states NY, NJ and PA, we are still working on rectifying NJ and PA tax exempt status. The Board of fire commissioners, treasurer and secretary are going to continue moving forward with this issue.
Currently, the state of NY has been completed with our vendors such as **[Redacted]**, **[Redacted]** and other often used establishments. The process with NJ. And PA is still in process.

Implementation Date: April 17, 2025

Person Responsible for Implementation: Anthony Roussos – **[Redacted]**

Anthony J. Roussos April 17th, 2025

Correction Action Plan

Name: Cuddebackville Fire District

Audit report Title: Audit Report #8

Audit Recommendations: Adopt budgeted revenues and appropriations that reflect the Districts operating needs based on historic trends and expected revenues and expenditures.

Implementation Plan of Action: The Board of Fire Commissioners has recently implemented an operating budget policy and history description that entails operating trends of the past years which includes all past expenditures and future operating costs. Included with this procedure, we have added a section to our monthly agenda to address future expenses on a monthly basis. All Commissioners, Treasurer and Secretary have gone over this Policy in detail and will continue to move forward in future preparations.

Implementation Date: April 17, 2025

Person Responsible for Implementation: Anthony Roussos – **[Redacted]**

Anthony J. Roussos April 17th, 2025

Correction Action Plan

Name: Cuddebackville Fire District

Audit report Title: Audit Report #9

Audit Recommendations: It was recommended to develop a multi year financial plan and capital plans to provide frame work for preparing future budgets on historic trends and managing financial needs.

Implementation Plan of Action: The Treasurer, Secretary and Board of Fire Commissioners have generated a Financial plan Policy as well as implementation of a five year plan addressing trends and capital plans that will best suit the Cuddebackville Fire District. Currently the BOFC are evaluating past budgets and plan on generating future budgets with the overall statistics obtained. In addition, we are working on addressing fund balances from the past eight years and taking all expenditures into account during our budget making process. We will continue to monitor expenditures and use this information to best prepare for the future in regards to budget planning.

Implementation Date: April 17, 2025

Person Responsible for Implementation: Anthony Roussos – **[Redacted]**

Anthony J. Roussos April 17th, 2025

Correction Action Plan

Name: Cuddebackville Fire District

Audit report Title: Audit Report #10

Audit Recommendations: Adopt a written Fund Balance Policy that establishes a reasonable level of fund balance to be maintained and meet District Financial needs.

Implementation Plan of Action: The Cuddebackville Fire District Board of Fire Commissioners with the assistance of our CPA has generated a Written Fund Balance policy which includes reasonable fund balances as well as accurate expenditures on a monthly basis. In addition a form has been drawn up to be filed every month listing all expenditures, bank consolations as well as internal activities. This policy has also generated diversified revenue streams of expenses vs. annual taxes and history trends to best operate the District efficiently in the future.

Implementation Date: April 17, 2025

Person Responsible for Implementation: Anthony Roussos – **[Redacted]**

Anthony J. Roussos   April 17th, 2025

Correction Action Plan

Name: Cuddebackville Fire District

Audit report Title: Audit Report #11

Audit Recommendations: Maintain complete and accurate accounting records and provide Monthly Treasurer reports and annual financial reports to the board, including budget to actual reports for use in monitoring District operations.

Implementation Plan of Action: Currently the Treasurer of the District has already began additional training for **[Redacted]** which will allow the Board of Fire Commissioners to observe a profit and lost statement on a monthly basis as well as Fund balance descriptions at the beginning of every meeting. This will also assist in preparing future budgets and Capital projects expenditures.

Implementation Date: April 17, 2025

Person Responsible for Implementation: Anthony Roussos – **[Redacted]**

Anthony J. Roussos April 17th, 2025

<u>Correction Action Plan</u>

<u>Name</u>: Cuddebackville Fire District

<u>Audit report Title</u>: Audit Report #12

<u>Audit Recommendations</u>: Prepare monthly Bank reconciliations and provide them to the board.

<u>Implementation Plan of Action:</u> The Board of Fire Commissioners and treasurer of the Cuddebackville Fire District has created a written monthly report document to be filled out by the treasurer and filed by the secretary on a monthly basis. The Board will implement this form immediately which will include all bank transactions, deposits, withdraws and transfers. The Board has also included an active list to be submitted of all checks and bank transactions that were made the prior month of each meeting for review. This will assist with monthly expenditures including our financial reports to be discussed at each monthly meeting.

<u>Implementation Date</u>: April 17, 2025

<u>Person Responsible for Implementation</u>: Anthony Roussos – **[Redacted]**

Anthony J. Roussos April 17th, 2025

Cuddebackville Fire District
Po Box 381
Cuddebackville , NY, 12729
845-754-0759

To: NYS Comptrollers / Attention – Ann Singer
From: Anthony Roussos Jr. / Chairman of the Board of Fire Commissioners of the Cuddebackville Fire Department.
Po Box 381, Cuddebackville NY 12729 845-649-2548 – **[Redacted]**
Date: 1/28/2025

To whom it may concern,

This letter has been generated to emphasize that the Cuddebackville Fire District Board of Fire Commissioners has reviewed the results of the preliminary draft of the Cuddebackville Fire District Financial activities, report and examination.

The Cuddebackville Fire District Board of Fire Commissioners collectively agree with the documented audit findings described in the report as well as the exit meeting on 1/22/2025.

The Cuddebackville Fire District Board of Fire Commissioners, Treasurer and Secretary has started to design corrective action plans to address the respected recommendations contained in the examination Report.

When we have the finalized plan, we will forward all (Letters of Correction) to the NYS Comptroller Division.

Sincerely Yours,
Anthony J. Roussos Jr.

April 17th, 2025

The Board of Fire Commissioners, Treasurer and Secretary would like to extend our appreciation to the Agents of the NY State Comptrollers **[Redacted]** and **[Redacted]** for their professionalism and ability to explain each issue detected during our audit in detail. The expertise and experience they had shown made this Audit easier to comprehend. The websites and training recommendations were a big help when preparing a response as well as improvements for our future.

Our team of the Cuddebackville Fire District are always trying to improve our operation to best protect tax dollars that is obtained to serve the community of our District.

Although twelve items have been listed, we are willing, ready and able to rectify all issues as soon as we can. More than half of the said detections have been corrected and implemented at the Board level and we will continue to move forward into the future.

Respectfully Yours,

Anthony Roussos / Chairperson of the CFD