



# Fairview Fire District

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## Procurement and Claims Audit

2025M-75 | March 2026

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# Report Highlights

## Fairview Fire District

### Audit Objective

Determine whether the Fairview Fire District's (District) Board of Fire Commissioners (Board) and officials procured goods and services in a cost-effective manner and ensured claims were audited for accuracy and completeness.

### Key Findings

District officials did not always procure goods and services in a cost-effective manner or ensure claims were audited for accuracy and completeness. We attribute these findings to a general lack of Board oversight, as well as inadequate policies and procedures. As a result, the Board and officials:

- Could not support that the District procured a \$1.2 million ladder truck in the most cost-effective manner.
- Did not seek competition or document the competitive process for 11 other purchases totaling \$178,347 out of 18 totaling \$414,458.
- Did not effectively audit all 50 claims we reviewed totaling \$124,600.
- Made 15 purchases totaling \$5,784 that were not appropriate as they were gifts.
- Did not approve reimbursement payments to 27 employees totaling \$19,419.

### Key Recommendations

The Board and officials should:

- Ensure that competitive bidding statutes and the District's procurement policy and procedures are complied with in accordance with New York State (NYS) General Municipal Law (GML).
- Conduct a deliberate and thorough audit of claims which includes maintaining supporting documentation.
- Ensure that claims are adequate and complete, itemized, do not include sales tax and are for appropriate District purposes.

District officials generally agreed with our findings and indicated they plan to initiate corrective action. Our comments on certain issues District officials raised in their response are included in Appendix B.

### Audit Period

January 1, 2022 – September 6, 2023

### Background

The District provides fire protection and emergency medical services within the Towns of Poughkeepsie and Hyde Park in Dutchess County.

The elected five-member Board is responsible for the general management and control of financial operations including performing the audit of claims.

The Board-appointed District Chief (Chief) is responsible for assisting the Board with the District's day-to-day operations. In addition, the Chief was appointed as the District's director of purchasing. In this role, the Chief is responsible for making all purchases within the budgetary appropriations set by the Board. The Chief is also responsible for ensuring the procurements are made in compliance with GML and established procurement policies and procedures.

#### Quick Facts

Appropriations	
2022	\$5.2 million
2023	\$5.9 million
Non-Payroll Disbursements in Audit Period	
Number	1,688
Amount	\$3.7 million

# Procurement and Claims Audit

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## How Should the Board and Officials Procure Goods and Services?

Generally, fire districts must solicit competitive bids for purchase contracts above \$20,000 and contracts for public work above \$35,000, in accordance with NYS GML Section 103. However, GML sets forth certain exceptions to the competitive bidding requirements. One exception, often referred to as “piggybacking,” allows fire districts to procure certain goods through the use of other governmental contracts. For this exception to apply, certain prerequisites must be met, including:

- The contract was awarded by the United States or any agency, any State or any other political subdivision or district,
- The contract was made available for use by the other governmental entity, and
- The contract was originally awarded to the lowest responsible bidder or on the basis of best value as defined in Section 163 of the NYS Finance Law.<sup>1</sup>

Use of the piggybacking exception allows fire districts to benefit from the competitive process already undertaken by another governmental entity. In some instances, group purchasing organizations (GPOs) advertise the use of such governmental contracts to other governmental entities. However, when procuring goods or services through the use of a GPO, district officials are still responsible for reviewing the proposed procurement to determine, on advice of the district’s legal counsel as appropriate, whether the procurement satisfies the prerequisites for use of the piggybacking exception. Therefore, district officials should maintain appropriate documentation to demonstrate that they met the prerequisites to support the use of the exception.

Furthermore, prior to awarding a good or service through the use of a GPO contract, district officials should evaluate whether the selected good or service is the most practical and economical choice, and in the best interest of the fire district. Performing such an evaluation, which should include whether the selection of the good or service through the use of a GPO contract will result in cost savings to the district, helps ensure that the district is furthering the underlying purpose of the piggybacking exception (i.e., benefiting from the competitive process already undertaken by another governmental entity), and helps ensure that the procurement is consistent with the purposes generally set forth in GML Section 103.<sup>2</sup>

In addition, a board of fire commissioners is required by GML Section 104-b to adopt written policies and procedures for procuring goods and services not subject to competitive bidding requirements. The purchase of goods and services not subject to competitive bidding requirements must be procured in a manner that ensures the prudent and economical use of public funds in the taxpayers’ best interests and guards against favoritism, improvidence fraud and abuse. However, GML does permit fire districts to set forth in their policies the circumstances when or the types of procurements for which the district has determined solicitation of alternative proposals or quotations will not be in the best interests of

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1 The NYS Office of the State Comptroller (OSC) has published a bulletin to assist officials with addressing the prerequisites to use the exception set forth in GML 103 (16) (<https://www.osc.state.ny.us/localgov/pubs/piggybackinglaw.pdf>)

2 In general, the purpose of competitive bidding is to guard against favoritism, improvidence, extravagance, fraud and corruption, while fostering honest competition in order that the fire district obtain the best goods and services at the lowest possible price.

the district. Nonetheless, using a competitive method, such as a request for proposal (RFP) process, can help ensure that the district obtains needed qualified services upon the most favorable terms and conditions, and in the best interest of the taxpayers. Furthermore, although not required by law, the district’s procurement policy should establish a reasonable interval when RFPs should be reissued, such as for professional services, to increase competition and create potential cost savings.

The Board established the office of purchasing and appointed the Chief as the director of purchasing. As director of purchasing, the Chief has the authority to authorize purchases in accordance with the procurement policy and applicable statutes under public bidding requirements. The authority to award any purchase contracts or contracts for public work that require competitive bidding pursuant to GML Section 103 remains with the Board.

The District’s procurement policy outlines requirements for officials to follow when making purchase contracts (e.g., supplies, equipment) or public work contracts not required by GML Section 103 to be competitively bid (Figure 1).

Additionally, the procurement policy states that documentation is required of each action taken in connection with each procurement. Further pursuant to Town Law Section 181-b, the district is required to complete a competitive RFP process when contracting for its annual audit, and no audit engagement shall be for a term longer than five consecutive years.

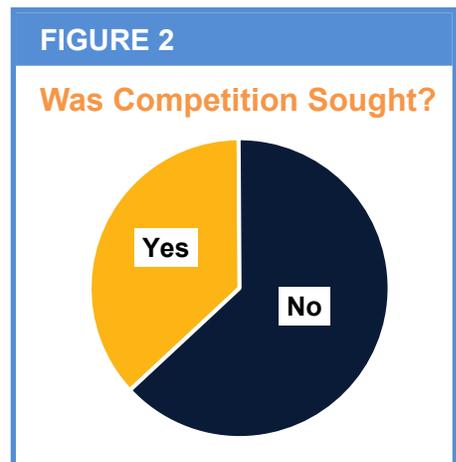
**Figure 1: District’s Procurement Policy Requirements**

Purchase Contracts	
\$0 - \$999	No Requirement
\$1,000 - \$3,999	2 Verbal Quotations
\$4,000 - \$5,999	3 Verbal Quotations
\$6,000 - \$19,999	3 Written or Faxed Quotations
Public Work Contracts	
\$0 - \$499	No Requirement
\$500 - \$999	2 Verbal Quotations
\$1,000 - \$2,999	3 Verbal Quotations
\$3,000 - \$34,999	3 Written or Faxed Quotations

**The Board and District Officials Did Not Always Seek Competition for Goods and Services in Accordance with GML**

We reviewed 19 purchases made during the audit period, totaling \$1.6 million and determined that District officials did not seek competition or document the competitive process for 12 of these purchases (63 percent) totaling \$1.3 million (Figure 2).

Competitive Bidding – We reviewed three purchases totaling \$235,026 subject to competitive bidding during the audit period and determined that two purchases (67 percent) totaling \$52,455 were not procured in accordance with GML. According to the prior Chief, the two lower bids of \$32,544 and \$32,749 for a utility task vehicle were not selected because the vendors had six-month wait times and were located out of state when another vendor had it in stock and was in state. Therefore, another bid for \$32,821 was selected. While District officials said this bid was selected based on “best value,” they could not provide any documentation to support



that the procurement was, in fact, awarded based on best value in accordance with GML.<sup>3</sup> In addition, the bid specifications did not indicate that wait time would be used as a factor when selecting a vehicle.

The other purchase was for a respirator fit tester totaling \$20,209, for which District officials requested quotes, but did not seek competition in accordance with GML Section 103. According to the prior Chief, they did not seek competitive bids for the item because, pursuant to an intermunicipal agreement, the item was to be used by multiple municipalities. Therefore, the former Chief believed because the District was only paying a portion of the cost (i.e., \$5,000), which was below the statutory dollar threshold for competitive bidding, the procurement was not subject to competitive bidding. However, despite the cost being split among several municipalities, the purchase exceeded the statutory dollar threshold and was subject to competitive bidding.

Quotes – We reviewed 10 purchases made during the audit period totaling \$64,726 and determined that District officials did not obtain or document the minimum required quotes per the District policy for four purchases (40 percent) totaling \$11,185. For example, District officials purchased medical supplies totaling \$2,333 without any documentation that quotes were obtained. According to the prior Chief, the District had an account set up with the vendor and only purchased medical supplies from them. However, had District officials followed the procurement policy and obtained quotes, the District may have been able to incur less costs for the medical supplies. Alternatively, we determined that the District may have incurred less costs for regularly purchased items had District officials purchased the supplies from a NYS contract instead (Figure 3).

**Figure 3: Price Paid Versus State Contract**

Item	Price Paid	State Contract Price	Difference
<b>Black Nitrile Gloves</b>	\$184.80	\$128.57	\$56.23
<b>Purple Nitrile Gloves</b>	\$183.80	\$177.33	\$6.47
<b>N95 Mask Respirator</b>	\$26.80	\$25.66	\$1.14

Professional Services – We reviewed payments made during the audit period to five professional service providers totaling \$114,706. According to the District’s procurement policy, soliciting competition, such as issuing an RFP to obtain proposals, is not required prior to awarding professional service contracts. However, it is in the best interest of fire districts to solicit alternative proposals or quotations. Generally, there are no set rules regarding the frequency of soliciting competition, but the District’s procurement policy should include provisions for periodic solicitations at reasonable intervals. We determined that District officials did not properly seek competition for all five professional service providers during the audit period (100 percent): The providers were paid:

3 A fire district may elect to award “purchase contracts” which exceed the statutory threshold (i.e., \$20,000) to a responsive and responsible offeror on the basis of “best value” (“competitive offering”) as an alternative to an award to the lowest responsible bidder. The fire district, however, must first authorize the use of best value by rule, regulation or resolution adopted at a public meeting.

For this purpose, “best value” is defined, in part, as a basis for awarding contracts “to the offerer which optimizes quality, cost and efficiency, among responsive and responsible offerers.” Therefore, in assessing best value, non-price factors may be considered when awarding the purchase contract. The basis for a best value award, however, must reflect, whenever possible, objective and quantifiable analysis.

- \$35,106 for legal services and the last RFP was over seven years ago.
- \$28,549 for architectural services. The initial contract was awarded based on an RFP. However, the current services provided by the vendor are additional services that were provided outside of services of the initial RFP.
- \$23,366 for information technology (IT) services. According to the prior Chief, the IT services started in 2017 and were obtained before he was the Chief. Therefore, he is unsure how the IT services were initially obtained and has no documentation to support that an RFP was ever completed.
- \$15,850 for annual audit service. However, the last RFP issued for the services was over seven years ago. Although GML does not require competition, Town Law Section 181-b states that audit engagement terms may not exceed five consecutive years. Therefore, the District should have sought competition again, by issuing an RFP, to award the annual audit services.
- \$11,836 for emergency medical services (EMS). According to the prior Chief, an RFP was never completed for the position of EMS coordinator. Instead, the current EMS coordinator was previously the Quality Assurance Quality Improvement Coordinator and subsequently agreed to perform the additional services for a monthly stipend. However, there is no Board resolution appointing this position and authorizing a monthly stipend amount to this individual.

Although competition is not required by GML or the District’s own procurement policies for professional services, failure to solicit some form of competition for professional services could result in the District obtaining services without the most favorable terms and conditions. Furthermore, a lack of competition could reduce the District’s ability to guard against favoritism extravagance, fraud and corruption.

Ladder Truck – District officials could not demonstrate that prior to awarding the \$1.2 million ladder truck through the use of a GPO contract, they evaluated whether the ladder truck was the most practical and economical choice, and in the District’s best interest (Figure 4). The prior Chief and a Board member told us that, after requesting documentation from the GPO with regard to the procurement of the ladder truck such as a proposal for the purchase of the truck, they decided to purchase the ladder truck by “piggybacking” through the use of a GPO contract. As such, District officials did not seek competitive

**FIGURE 4**

**Procured Ladder Truck**



The photo was taken by the Deputy Chief and provided by District officials on July 24, 2024 with permission to use.

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bids for the ladder truck as they considered the purchase to fall within the exception to competitive bidding set forth in GML Section 103 (16).

District officials did not demonstrate that the District's decision-making process included an evaluation that the ladder truck selected would be the most practical and economical choice, and in the District's best interest. The Deputy Chief told us that they decided to purchase through the GPO, in part, because the District was seeking to avoid a specific brand of ladder truck which the District considered unreliable, and instead desired to purchase a particular type of ladder truck. The vendor told District officials that using the GPO contract would allow the District to select the specific vehicle sought by the District. Preference for a particular ladder truck, by itself, when using a GPO contract, however, raises concerns, including whether the selected ladder truck was the most practical and economical option (i.e., cost-savings to the District was a consideration when selecting the vehicle), or the purchase of the selected ladder truck was in the District's best interests.

Therefore, while GML Section 103 (16) does not explicitly require that the District do so, consistent with GML principles of best practices and transparency, conducting some type of evaluation, prior to awarding a contract through the use of a GPO contract, can serve to demonstrate that the contract is the District's most practical and economical choice. Such an evaluation should include whether the contract would result in cost savings and be in the District's best interest.

Finally, while the District's procurement policy provided for the use of a NYS or county contract as an exception to competitive bidding, the District's procurement policy was silent with respect to awarding contracts in accordance with the exception set forth in GML Section 103 (16). Two Board members explained they were unaware it was not included in their procurement policy. However, the Board should provide clear guidelines in its procurement policy for the types of purchases allowed and ensure there are written policies and procedures for the process including the documentation requirements for these types of purchases.

When officials do not use a competitive process to procure goods and services or document the methods used and adhere to the guidelines in the District's procurement policy, there is an increased risk that goods and services may not be procured in the most cost-effective manner to ensure the most prudent and economical use of public money, without favoritism, in compliance with applicable statutes and in the District's best interest.

## **How Should the Board Ensure Claims Are Audited for Accuracy and Completeness?**

An effective claims audit process helps ensure that every claim against a fire district is subjected to an independent, thorough and deliberate review. The claim should contain adequate supporting documentation to determine whether it complies with statutory requirements and fire district policies, and that the amounts claimed represent legitimate and proper fire district expenditures. An effective claims process helps control expenditures and ensures that purchases are properly authorized, procurement policies have been complied with, and adequate funds are available in the budget.

The board of fire commissioners must audit all claims after a review of an itemized voucher, in accordance with NYS Town Law Section 176 (4-a). Further, the Board adopted a disbursement policy

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and procedure that required each commissioner to audit all claims as part of their responsibility as a Board member. Additionally, the disbursement policy states that a thorough claims audit includes ensuring the claims are properly supported. Appropriate supporting documentation allows board members to confirm that goods and services were received by or rendered to the fire district as described in each claim by reviewing detailed receipts, invoices and receiving documentation. The board of fire commissioners should compare the claim with the related purchase order (PO) to determine whether the PO preceded the invoice date and the amount billed agrees with the PO, bid or quote. Moreover, for vendors with frequent and similar claims, an effective claims process helps ensure that the current claim is not a duplicate of a previous claim and that current billing does not include the same goods or services included in a prior claim.

The Board also adopted a credit card policy that outlines the use of the credit card for proper District purposes, such as certain travel expenses, equipment and supply purchases. According to the credit card policy, the credit card will not be used in lieu of the District's normal purchasing procedures and sales tax shall not be paid when possible. The credit card policy further states that a cardholder will submit original receipts and documentation describing each transaction. In the event of a lost or missing receipt, a cardholder must complete a statement explaining the absence of the documentation and confirming that the expenses were legitimately incurred in the conduct of District business. The policy further states that the person making the purchase must certify to the Board that the item or service purchased has been received.

### **The Board Did Not Always Audit Claims for Accuracy and Completeness**

We reviewed 50 claims totaling \$124,600 to determine whether an accurate and complete claims audit was performed. For each claim, we determined whether it was: authorized prior to the receipt of the goods, audited by all Board members prior to payment, mathematically accurate, properly itemized, paid in accordance with the rates and terms of the contract or invoice, paid from the original invoice, a proper District charge, properly supported and included documentation that the goods or services were received on the claim or voucher as required by the District's disbursement policy. We determined all 50 claims (100 percent) were not adequately audited for accuracy and completeness and all had at least one discrepancy:

- 43 claims (86 percent) totaling \$107,234 did not have an invoice stamped as received or another form of supporting documentation to indicate that the good or service was received by the District.
- 36 claims (72 percent) totaling \$104,629 did not have all five Board member's signatures as required by the District's disbursement policy to indicate each claim was audited by all Board members prior to payment. Instead, the claims contained only three or four Board member signatures.
- 36 claims (72 percent) totaling \$78,622 were not included in a Board resolution or did not have an approved PO to indicate the claims were authorized prior to the purchase.
- Eight claims (16 percent) totaling \$19,173 did not have documentation to indicate that the expenditure was for a proper District charge. For example, a \$500 claim for entertainment services

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that included the rental of a popcorn machine, hot dog machine and fire throne chair did not have documentation to support the rentals were approved by the Board for a community day.

- Four claims (8 percent) totaling \$1,370 did not include documentation that the rates paid were per a contract or an invoice. For example, a \$500 claim for monthly EMS services had no contract or Board approval.
- Three claims (6 percent) totaling \$16,300 were paid from duplicate invoices instead of the original invoices. These were not for duplicate payments.
- Three claims (6 percent) totaling \$16,300 were not properly supported. For example, a \$15,300 claim for safety policy manual services was paid despite having no invoice or other documentation attached to the voucher to support the claim.
- Two claims (4 percent) totaling \$18,258 were not itemized. The cost of materials and labor for repair services for a \$2,958 claim was not itemized to help the Board members verify the services provided.

While all 50 claims reviewed had mathematically correct vouchers, the Board did not follow established procedures in place to help ensure claims were accurate. Because the Board did not always perform an adequate review of the claims, there was an increased risk that the goods or services may not have been received, or inappropriate claims were paid.

Credit Cards – We determined that the Board adopted a policy at the District's reorganizational meeting that authorized the Treasurer to pay, in advance of audit, any bills that result in a finance charge. However, the policy is inconsistent with Town Law Section 176(4-a), which generally requires that claims be audited before payment is made by the District. As a result, the Treasurer paid credit card bills prior to the Board auditing the claims, which in some instances, occurred over a month or two after the claims were paid. We reviewed all 569 charges to the District's four credit cards for the audit period totaling \$55,953. All 569 charges had at least one discrepancy and some charges had more than one discrepancy. For example:

- 183 purchases totaling \$19,222 did not have sufficient supporting documentation to determine whether the purchases were appropriate. Of these, 95 purchases totaling \$12,919 were for unknown purposes, 85 purchases totaling \$6,274 were for food and three purchases totaling \$29 were for other expenses.
  - The prior Chief and prior Secretary purchased food while working. However, there are limited circumstances when it is appropriate for a district to pay for food for its officers or employees, of which none appeared to apply here. Moreover, the Board has not adopted a food policy for when purchasing food may be appropriate and was unaware of the purchases. Therefore, we question whether these were appropriate District charges.
- 112 purchases totaling \$14,907 were approved for payment without supporting documentation. Seven purchases totaling \$353 were for items ordered from an online store with no documentation to support what was purchased.
- 105 purchases totaling \$14,287 were not in accordance with the credit card policy and for 149 purchases totaling \$17,317 we could not determine whether the purchase was in accordance with

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the credit card policy because officials could not provide additional documentation to support the purchase.

- The District paid \$702 in sales tax for purchases such as lodging when a tax exemption can be used. The credit card policy states sales tax shall not be paid when possible.
- 15 purchases totaling \$5,784 were not appropriate as they were gifts. For example, beer glasses, pins, plaques and blankets were purchased as gifts for employees and guests attending the annual District dinner. Additionally, gifts such as flowers and baby accessories were purchased.

The Board did not perform an adequate audit of credit card claims and did not require individuals to submit documentation as required by the District's disbursement and credit card policies. Furthermore, paying the credit card bills prior to audit can result in less assurance the District paid for valid and appropriate credit card purchases, and increases the risk of fraud, waste and abuse.

Payments to Officials and Employees – We reviewed all 82 checks totaling \$27,153 paid to 27 employees or officials during the audit period. Employees or officials received reimbursements with no documented support. Some checks had more than one issue. We determined:

- 27 employees or officials received 55 reimbursement checks, totaling \$19,419, that were not approved by the Board. For example, checks issued were for food purchases and had no documentation to support the purpose.
- Nine employees or officials received 10 reimbursement checks, totaling \$8,035 that were paid with no supporting documentation. For example, the checks issued indicated the reimbursements were for uniform allowances. However, the payments were made with no additional documentation or even a voucher to support that the payments were for the employees' uniform purchases.
- Five employees or officials received nine reimbursement checks, totaling \$1,097, for "other expenses." Due to the lack of documentation as to the purpose of the reimbursements, the Board could not determine whether the reimbursement payments were for a proper District purpose.
- Three employees or officials received four reimbursement checks, totaling \$1,308, that were not authorized by the Board. The Board meeting minutes did not include authorization for the initial purchases such as approval of the reimbursement for food purchased for a training event.

Duplicate Payments – We reviewed all 1,688 checks totaling \$3.7 million during the audit period to identify any duplicate payments made by the District; we determined two payments totaling \$3,308 were duplicate payments. The payments were for \$3,102 and \$206 to the same vendor for fire truck repair services. District officials were able to confirm the District was reimbursed for the one duplicate payment of \$3,102; however, they were unable to provide documentation for reimbursement of the \$206. Further, the District does not have procedures in place to ensure that only original invoices are paid to ensure that District officials do not make duplicate payments. Because the Board was accepting and approving claims for payment without supporting documentation, it was unable to ensure that payment was not made on a duplicate invoice. As a result, the District paid for services that were not received and there is an increased risk that continued errors and fraud may occur.

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## What Do We Recommend?

The Board should:

1. Ensure that officials and staff comply with competitive bidding statutes and the District's purchasing policies and procedures, including maintaining sufficient documentation to support the use of any exceptions to competitive bidding.
2. Review and update the District's procurement policy, as necessary, and consider including a requirement for using an RFP process to obtain proposals for professional services and detailed guidance for how often competition should be solicited.
3. Ensure District officials, in consultation with legal counsel, evaluate whether a GPO procurement process is consistent with NYS competitive bidding requirements prior to making a purchase, and maintain appropriate documentation to demonstrate that each of the prerequisites are satisfied to support the decision to use the exception.
4. Perform a cost-benefit analysis before using the exception to competitive bidding set forth in GML Section 103 (16).
5. Amend the procurement policy, as appropriate, to permit purchasing from contracts let by other governments pursuant to GML Section 103 (16) as an exception to competitive bidding.
6. Perform a deliberate and thorough audit of claims and supporting documentation including credit card purchases and payments to officials and employees, and ensure that claims are adequate and complete, itemized, do not include sales tax, are for appropriate District purposes and are not duplicate charges.
7. Ensure all credit card claims are audited and approved before being paid.
8. Amend the disbursement policy to include procedures to ensure duplicate claims are not paid.
9. Follow up with the vendor to seek a credit or reimbursement for the duplicate payments for fire truck repair services.

The Chief, as the director of purchasing, should:

10. Oversee the procurement process and ensure purchases are made in compliance with the District's policy and procedures and that a competitive process is used when bidding is not required.
11. Obtain verbal and written quotes for purchases not subject to competitive bidding and ensure that all proper documentation is maintained.
12. Use an RFP process to solicit competition when procuring professional services, when required by District policy and applicable statutes.
13. Ensure all proper documentation is maintained for the selection of professional services.

# Appendix A: Response From District Officials

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The District's response letter refers to attachments that support the response letter. Because the District's response letter provides sufficient detail of its actions, we did not include the attachments in Appendix A.



## **Fairview Fire District**

258 Violet Avenue  
Poughkeepsie, NY 12601

Office: (845) 452-7453  
Station: (845) 452-8770  
Fax: (845) 452-0552

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Dated January 14, 2026

James L. Latainer, Chief of Municipal Audits  
Office of the New York State Comptroller  
33 Airport Center Drive, Suite 102  
New Windsor, NY 12553-4725

RE: Fairview Fire District  
Response to Draft Report of Examination  
Procurement and Claims Audit  
2025M-75

Dear Mr. Latainer:

Under cover of this letter, the Fairview Fire District submits its Response to the Draft Report of Examination of the Procurement and Claims Audit, which was provided to the District for review and comment on November 25, 2025.

We appreciate the extensive amount of work that has been done by your staff in furtherance of our shared goals of conducting procurement activities in a manner that ensures the prudent and economical use of public funds, serves the best interests of the District's taxpayers, and provides appropriate guards against favoritism, improvidence, fraud and abuse.

In particular, we appreciated the opportunity for the District Treasurer to participate in the exit conference on January 7, 2026, as she had not been involved at all in the fieldwork phase of the audit. The discussion with all of your representatives was constructive and informative. We appreciate the participation of Attorney [REDACTED] and found the guidance he was able to provide with respect to the preliminary findings to be very helpful.

See  
Note 1  
Page 20

As you know, all of the key District positions that are involved in the District's procurement process – the District Treasurer, the District Chief/Director of Purchasing, and the District Secretary – were in transition during the audit. Consequently, it appears that some of our background documentation on the District's procurement activities was not readily available to your audit staff during their fieldwork.

See  
Note 2  
Page 20

Fortunately, our Treasurer was able to review some of the work papers that were used to develop the draft examination report and provided responsive information at the exit conference that clarified certain preliminary findings on duplicate payments, which we trust will allow those findings to be

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resolved. As our Response indicates, she requested additional work papers and will provide a supplemental response when she reviews them.

The District staff, with the assistance of the District Treasurer, has worked diligently to prepare the attached Response. We believe it will allow your Office to resolve certain preliminary findings and provide context for others. Please note that the District has already taken steps to incorporate guidance from your Office in our policies and procedures and will continue to do so.

See Note 3 Page 20
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Very truly yours,

***/s/ Arthur Grace***  
Arthur Grace, Chairman  
Board of Fire Commissioners  
Fairview Fire District

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**Procurement, Page 6**

*According to the prior Chief, the two lower bids of \$32,544 and \$32,749 for a utility task vehicle were not selected because the vendors had six month wait times and were located out of state when another vendor had it in stock and was in state. Therefore, another bid for \$32,821 was selected. While District officials said this bid was selected based on “best value,” they could not provide any documentation to support that the procurement was, in fact, awarded based on best value in accordance with GML.*

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Due to the transition of the District Treasurer, the District Chief, and the District Secretary during this time, the District acknowledges that documentation was not available to support the award of the purchase contract for the utility task vehicle (UTV) on the basis of best value.

On review of the file, an RFP for the UTV in was issued in 2023, following Dutchess County’s award of a Municipal Improvement Grant (MIG) to the District in 2022 that would reimburse the District for the cost of purchasing a UTV for responding to off-road emergencies. A copy of the RFP and the successful bid is attached.

In order to properly expend funds and be reimbursed by the County, the District was required to have the UTV delivered before expiration of the grant opportunity. The RFP specified that the District’s selection criteria would consider Bidder’s performance history and ability to timely deliver proposed services. The former Chief believed that allowed him to accept the bid from the vendor that would provide the in-stock UTV. As noted, the difference between the lowest bidder and the accepted bid was \$287.

As discussed at the exit conference, the Board has, prior to issuance of the draft report of examination, adopted a best value resolution. A copy of the adopted resolution is enclosed.

The Board also adopted amendments to its Procurement Policy on November 18, 2025 that specifically authorized the Director of Purchasing to award contracts based on best value.

Going forward, when the District issues a RFP, the Director of Purchasing is authorized to use the “Best Value” option when it is determined that doing so will result in the most advantageous combination of cost and performance over the life of the product or service, and may incorporate the “Best Value” award methodology option for purchases that do not exceed the thresholds in this Policy that require competitive bidding procedures.

When using the “Best Value” option, the Director will incorporate minimum requirements for vendors and describe the evaluation and selection process that will be used to consider competitively bid offers or proposals to ensure consistency with the Procurement Policy, including the selection criteria outlined in the Policy. All awards on the basis of Best Value will be supported by a written statement of justification that includes the evaluation criteria used; a comparison with lower-cost alternatives; and a summary of anticipated benefits and savings that will accrue to the District as the result of the Best Value determination. The statement of justification will use objective and quantifiable analysis, where feasible.

**Procurement, Page 6**

*Quotes – We reviewed 10 purchases made during the audit period totaling \$64,726 and determined that District officials did not obtain or document the minimum required quotes per the District policy for four purchases (40 percent) totaling \$11,185. For example, District officials purchased medical supplies totaling \$2,333 without any documentation that quotes were obtained. According to the prior Chief, the District had an account set up with the vendor and only purchased medical supplies from them. However, had District officials followed the procurement policy and obtained quotes, the District may have been*

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able to incur less costs for the medical supplies. Alternatively, we determined that the District may have incurred less costs for regularly purchased items had District officials purchased the supplies from a NYS contract instead.

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The District acknowledges that documentation was not maintained on efforts to obtain quotes in accordance with the District's Procurement Policy. As the current Chief, who is also the Director of Purchasing, explained at the exit conference, the Policy requires the District to obtain quotes when a proposed purchase of goods and services is above \$2,000, but below the \$20,000 GML 103 threshold.

As he noted during the exit conference, while goods on the State bid list are excepted from the competitive bidding requirement, he has found that the prices of goods on the list may be higher than the cost of the same goods in the marketplace. Further, the goods on State bid may not be of equivalent quality, an important consideration when purchasing personal protective equipment such as nitrile gloves.

To address the finding going forward, the Director of Purchasing will develop a form to document compliance with the District's Procurement Policy, which will be incorporated into the claims package and identified on a checklist for review of claims submitted to the Board for their review and audit. He will also annually evaluate whether the District should issue an RFP for medical supplies.

#### **Procurement, Page 7**

*Professional Services – We reviewed payments made during the audit period to five professional service providers totaling \$114,706. According to the District's procurement policy, soliciting competition, such as issuing an RFP to obtain proposals, is not required prior to awarding professional service contracts. However, it is in the best interest of fire districts to solicit alternative proposals or quotations. Generally, there are no set rules regarding the frequency of soliciting competition, but the District's procurement policy should include provisions for periodic solicitations at reasonable intervals. We determined that District officials did not properly seek competition for all five professional service providers during the audit period (100 percent): The providers were paid:*

- \$35,106 for legal services and the last RFP was over seven years ago.
- \$28,549 for architectural services. The initial contract was awarded based on an RFP. However, the current services provided by the vendor are additional services that were provided outside of services of the initial RFP.
- \$23,366 for information technology (IT) services. According to the prior Chief, the IT services started in 2017 and were obtained before he was the Chief. Therefore, he is unsure how the IT services were initially obtained and has no documentation to support that an RFP was ever completed.
- \$15,850 for annual audit service. However, the last RFP issued for the services was over seven years ago. Although GML does not require competition, Town Law Section 181-b states that audit engagement terms may not exceed five consecutive years. Therefore, the District should have sought competition again, by issuing an RFP, to award the annual audit services.
- \$11,836 for emergency medical services (EMS). According to the prior Chief, an RFP was never completed for the position of EMS coordinator. Instead, the current EMS coordinator was previously the Quality Assurance Quality Improvement Coordinator and subsequently agreed to perform the additional services for a monthly stipend. However, there is no Board resolution appointing this position and authorizing a monthly stipend amount to this individual.

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*Although competition is not required by GML or the District's own procurement policies for professional services, failure to solicit some form of competition for professional services could result in the District obtaining services without the most favorable terms and conditions. Furthermore, a lack of competition could reduce the District's ability to guard against favoritism extravagance, fraud and corruption.*

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The District appreciates the clarification provided by OSC staff during the exit conference that while GML 103 does not generally require competition for professional services, it is the Comptroller's view that the RFP process can provide an opportunity for municipalities such as fire districts, to periodically solicit proposals for professional services and seek the most favorable terms and conditions.

The District further appreciated the opportunity to clarify that (1) it did issue an RFP for annual audit services in November 2023, approximately two months after the end of the OSC audit period, and entered into a new audit engagement for 2023-2028 fiscal years; and (2) it did issue an RFP for legal services in 2024. Copies of both RFPs and the responses to each are attached.

The District notes it is in the process of further amending its Procurement Policy to provide that the Board of Fire Commissioners will consider all existing professional services contracts at its annual reorganizational meeting and determine whether and when it would be advantageous to request proposals for those services.

The District notes that in most cases, there are relatively few providers that respond to the nature and scope of professional services required by a relatively small fire district on reasonable terms. The members of the Board of Fire Commissioners are informally aware of the cost of similar services in other districts, and share the Comptroller's view that the reasons supporting the expenditure of taxpayers funds to provide fire protection and emergency medical services should always be as transparent as possible, and to that end, the Board will memorialize its reasons in the minutes of the annual organizational meeting.

Finally, with respect to the services of the EMS Training Coordinator, the Board did receive the report of the Deputy Chief, who reviewed the District's record and confirmed that the position had existed prior to 2011, that the individual providing those service had been paid a monthly stipend of \$500 since 2011, and the Treasurer confirmed that provision for that payment had been made in the District's 2024 and 2025 annual budgets. Consequently, the Board adopted a resolution at its December 23, 2025 meeting affirming the establishment of the position and retroactively authorized the monthly stipend for services provided. A copy of the resolution is attached.

#### **Procurement, Pages 7-8**

*Ladder Truck – District officials could not demonstrate that prior to awarding the \$1.2 million ladder truck through the use of a GPO contract, they evaluated whether the ladder truck was the most practical and economical choice, and in the District's best interest (Figure 4).*

*\* \* \**

*District officials did not demonstrate that the District's decision-making process included an evaluation that the ladder truck selected would be the most practical and economical choice, and in the District's best interest. The Deputy Chief told us that they decided to purchase through the GPO, in part, because the District was seeking to avoid a specific brand of ladder truck which the District considered unreliable, and instead desired to purchase a particular type of ladder truck. The vendor told District officials that using the GPO contract would allow the District to select the specific vehicle sought by the District. Preference for a particular ladder truck, by itself, when using a GPO contract, however, raises concerns, including whether the selected ladder truck was the most practical and economical option (i.e., cost-savings to the District was a consideration when selecting the vehicle), or the purchase of the selected ladder truck was in the District's best interests.*

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Response to Preliminary report on Examination, Procurement and Claims Audit  
Fairview Fire District

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*Therefore, while GML Section 103 (16) does not explicitly require that the District do so, consistent with GML principles of best practices and transparency..., conducting some type of evaluation, prior to awarding a contract through the use of a GPO contract, can serve to demonstrate that the contract is the District's most practical and economical choice. Such an evaluation should include whether the contract would result in cost savings and be in the District's best interest.*

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The District acknowledges that the records made available to the audit staff did not completely document the acquisition process undertaken by the Apparatus Committee, which did diligently review the contract available through ██████████ to determine whether it would be the most practical and economical means of acquiring the replacement ladder truck in a timely manner, as preparing a bid package for vendors and going through that process would have added at least a year to the anticipated delivery date and likely resulted in increased prices.

The District attorney has drafted amendments to the Procurement Policy to require that the Director of Purchasing not only document the determination that an exemption to the competitive bidding requirement is applicable, but evaluate whether the resulting contract is a practical and economic choice that is advantageous to the District on lowest cost or best value basis, as appropriate, consistent with applicable laws. Mindful of the Comptroller's guidance on transparency and accountability, that determination will be provided to the Board of Fire Commissioners and incorporated as an exhibit to the meeting minutes.

#### **Procurement, Page 8**

*Finally, while the District's procurement policy provided for the use of a NYS or county contract as an exception to competitive bidding, the District's procurement policy was silent with respect to awarding contracts in accordance with the exception set forth in GML Section 103 (16). Two Board members explained they were unaware it was not included in their procurement policy. However, the Board should provide clear guidelines in its procurement policy for the types of purchases allowed and ensure there are written policies and procedures for the process including the documentation requirements for these types of purchases.*

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While the District's Procurement Policy provides that the purchase of goods and services over the GML 103 threshold is subject to competitive bidding unless one of the statutory exceptions apply, the District has drafted amendments to the Policy to provide procedures that will include the documentation required to demonstrate an exception applies, and will develop a checklist that will be included with the claims audit package that will be considered by the Board of Fire Commissioners during its review and approval of the claim.

#### **Auditing of Claims, Pages 9-10**

- *36 claims (72 percent) totaling \$104,629 did not have all five Board member's signatures as required by the District's disbursement policy to indicate each claim was audited by all Board members prior to payment. Instead, the claims contained only three or four Board member signatures.*
- 

The District appreciates the acknowledgement by the Comptroller's legal representative that Town Law provides for claims to be audited by the Board at a meeting where a quorum of the Board (at least three commissioners) is present and approved for payment. As members of the Board may be absent due to illness or other personal circumstances, to eliminate any ambiguity in the Disbursement Policy, the Board of Fire Commissioners will amend that Policy to clarify that audit and approval of claims requires approval by at least three commissioners at a duly convened meeting of the Board.

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The District will also update the Disbursement Policy so that it incorporates the most recent guidance from the Comptroller on the audit and approval of claims, and the Board will work with the District Treasurer and the District Chief, in his capacity as Director of Purchasing, to ensure that claims submitted for audit meet the established standards set forth in the Disbursement Policy.

The District Treasurer will request the work papers reviewed during the audit to support the findings on the Board's audit process. Once received, she will review her records to determine whether they document the claim was for a proper District charge, duly authorized, properly itemized, consistent with the rates and terms of the contract or invoice, audited by the Board members at the meeting, and supported by documentation that the goods or services were received by the District, and report her findings to the Board of Fire Commissioners and the District Chief, who will then respond in an appropriate manner.

See Note 3 Page 20
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### **Credit Cards, Pages 10-11**

*Credit Cards – We determined that the Board adopted a policy at the District's reorganizational meeting that authorized the Treasurer to pay, in advance of audit, any bills that result in a finance charge. However, the policy is inconsistent with Town Law Section 176(4-a), which generally requires that claims be audited before payment is made by the District. As a result, the Treasurer paid credit card bills prior to the Board auditing the claims, which in some instances, occurred over a month or two after the claims were paid. We reviewed all 569 charges to the District's four credit cards for the audit period totaling \$55,953. All 569 charges had at least one discrepancy and some charges had more than one discrepancy.*

\* \* \*

*The Board did not perform an adequate audit of credit card claims and did not require individuals to submit documentation as required by the District's disbursement and credit card policies. Furthermore, paying the credit card bills prior to audit can result in less assurance the District paid for valid and appropriate credit card purchases, and increases the risk of fraud, waste and abuse.*

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During the audit period, there was a changeover in the District staff. The Board acknowledges that the District did not consistently implement its Credit Card Policy during . The Board has worked with the District Treasurer and the District Chief to ensure that charges on the District's credit cards are documented to establish that they were authorized, for proper District purposes, for services or goods that were delivered, and that sales taxes were not charged, and that they are timely submitted for audit and approval before payment is made.

As the District Treasurer specifically noted at the exit conference, she discontinued the practice her predecessor had of making credit card payments prior to audit.

The District has also discontinued the practice of paying for food costs that are not previously authorized by the District or not consistent with the Comptroller's guidance.

### **Payments to Officials and Employees, Pages 11-12**

*Payments to Officials and Employees – We reviewed all 82 checks totaling \$27,153 paid to 27 employees or officials during the audit period. Employees or officials received reimbursements with no documented support or received duplicate payments. Some checks had more than one issue. We determined:*

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- *27 employees or officials received 58 reimbursement checks, totaling \$24,810, that were not approved by the Board. For example, checks issued were for food purchases and had no documentation to support the purpose.*
- 

At the exit conference, the District Treasurer requested the work papers to support that finding. Once received, she will review her records to determine the purpose of the reimbursements, report her findings to the Board of Fire Commissioners and the District Chief, who will then respond in an appropriate manner.

See  
Note 3  
Page 20

- *Nine employees or officials received 10 reimbursement checks, totaling \$8,035 that were paid with no supporting documentation. For example, the checks issued indicated the reimbursements were for uniform allowances. However, the payments were made with no additional documentation or even a voucher to support that the payments were for the employees' uniform purchases.*
- 

The Collective Bargaining Agreement obligates the District to pay a Uniform Allowance to firefighters twice a year. While the District previously had a voucher submission process for this, due to staff turnover some vouchers from the audit period were not retained. As discussed at the exit conference, our current process creates a list of the firefighters and amounts to be paid, which is approved by the Chief prior to issuing payments. It is the Treasurer's understanding that this is acceptable.

- *Three employees or officials received both a direct deposit payroll payment, and a manual payroll check in the same amount for one payroll period, totaling \$5,391. Due to staff turnover, current District officials could not provide an explanation or documentation to support why these three employees or officials received duplicate payroll payments for that payroll period. District officials were unable to confirm whether the duplicate payments were repaid.*

As the District Treasurer explained at the exit conference, once she had the opportunity to review the OSC work papers, she determined that there had not been any duplicate payment to those individuals, and documentation has been sent to the auditor. During that pay period, there was an issue with a holiday direct deposit: 3 employees would not have received their direct deposit in the timeframe required. Instead, a manual check was issued and the direct deposit that had been submitted for those individuals was pulled back from the District's payroll company.

See  
Note 3  
Page 20

- *Five employees or officials received nine reimbursement checks, totaling \$1,097, for "other expenses." Due to the lack of documentation as to the purpose of the reimbursements, the Board could not determine whether the reimbursement payments were for a proper District purpose.*

At the exit conference, the District Treasurer requested the work papers to support that finding. Once received, she will review her records to determine the purpose of the reimbursements, report her findings to the Board of Fire Commissioners and the District Chief, who will then respond in an appropriate manner.

See  
Note 3  
Page 20

- *Six employees or officials received seven reimbursement checks, totaling \$6,699, that were not authorized by the Board. The Board meeting minutes did not include authorization for the initial purchases such as approval of the reimbursement for food purchased for a training event.*

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At the exit conference, the District Treasurer requested the work papers to support that finding. Once received, she will review her records to determine the purpose of the reimbursements, report her findings to the Board of Fire Commissioners and the District Chief, who will then respond in an appropriate manner.

See  
Note 3  
Page 20

- *Duplicate Payments – We reviewed all 1,688 checks totaling \$3.7 million during the audit period to identify any duplicate payments made by the District, we determined two payments totaling \$3,308 were duplicate payments. The payments were for \$3,102 and \$206 to the same vendor for fire truck repair services. District officials were unable to confirm whether the District was reimbursed for the duplicate payments. The District does not have procedures in place to ensure that only original invoices are paid to ensure that District officials do not make duplicate payments. Because the Board was accepting and approving claims for payment without supporting documentation, it was unable to ensure that payment was not made on a duplicate invoice. As a result, the District paid for services that were not received and there is an increased risk that continued errors and fraud may occur.*

The District appreciates the effort that the OSC staff made to review all of the 1,688 checks issued by the District to identify duplicate payments. As the Treasurer explained during the exit conference, she had not been consulted during the audit process, and so was unable to comment on questions or concerns raised by OSC staff during their fieldwork.

See  
Note 1  
Page 20

Of the two instances where OSC staff identified apparent duplicate payments, she was able to review the larger payment of \$3,102 that was paid for fire truck repair services, and determine that payment had initially been sent to the wrong vendor (the fault of the AP vendor), who promptly returned the check, which was then destroyed, and a new payment check was then sent to the correct vendor.

She reviewed the District's checking account, which confirmed that the second check was the only one that was cashed.

Those records were provided to the OSC after the exit conference.

The records for the remaining payment of \$206 are not currently available as the District no longer uses the AP vendor and cannot access the secure messaging system where this payment correction was documented.

As the District Treasurer discussed at the exit conference, the District's current practice does require claims to be supported by original invoices. If a duplicate invoice is received, the District's software would flag it when entered as a duplicate. In the event an invoice is not numbered, then the payments for that vendor are reviewed by the Treasurer to confirm the invoice has not been previously paid before the claim is submitted to the Board for audit and approval to pay it.

The Board of Fire Commissioners will, in consultation with the District Treasurer and District Chief, review the Disbursement Policy and Comptroller guidance at least annually to ensure the District is following best practices and procedures.

## Appendix B: OSC Comments on the District's Response

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### Note 1

Although the prior Chief was the audit team's main contact throughout the audit, contrary to the Chairman's statement, the Treasurer was involved in the audit and provided information and various documentation to the audit team throughout the audit process.

### Note 2

While the Chief and Secretary were both appointed after our audit period, the Treasurer was appointed in January 2021 and was in office prior to and during the entire audit period and audit fieldwork. Additionally, the Auditor In-Charge (AIC) met with the prior Chief, who provided all documentation available at the District relating to the procurement and disbursement activities.

### Note 3

To help ensure the audit findings were factually accurate, the audit team provided the Treasurer with a list of the audit exceptions (e.g., list of duplicate payments) prior to the exit conference. As a result, at the exit conference, officials provided additional documentation that resulted in certain updates to the draft audit report. In addition, the Treasurer requested other information, which we provided, to help her address our recommendations.

## Appendix C: Audit Methodology and Standards

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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. 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 District officials and employees involved in the purchasing and claims audit processes to gain an understanding of the District's procurement and claims audit practices and controls and to determine who was responsible for each procurement and claims audit duty.
- We reviewed the Board's adopted policies and written procedures relating to procurement and claims audit to determine whether they were adequate, complied with GML, communicated to employees and reviewed by the Board annually.
- We reviewed cash disbursement data for the audit period and identified three payments totaling \$235,026 that were subject to competitive bidding requirements. Based on professional judgment, we selected all three payments to determine whether the District obtained and documented bids for purchases of goods and services per District policy and GML. For purchases where bids were not documented or obtained, we verified whether the Board approved the payment and determined whether it was reasonably priced. Additionally, we reviewed the bid documentation relating to the purchase of a ladder truck to determine whether the District obtained and documented the purchase per policy, GML and best practices.
- We reviewed cash disbursement data for the audit period and identified 659 payments totaling \$703,157 to 87 vendors that required quotes per the District's policy. Using professional judgment, we selected a sample of 10 vendors for our testing based on the highest risk vendors and the largest amounts paid to the vendor. We chose the largest payments made to each vendor totaling \$64,726. We requested claim packets for each transaction selected and reviewed the claim packets and interviewed District officials to determine whether quotes were obtained and documented in accordance with the Board policy. If quotes were not provided, we performed price comparisons to determine whether the goods were reasonably priced.
- We reviewed cash disbursement data for the audit period and identified 13 professional service providers receiving payments totaling \$853,092. Using professional judgment, we selected a sample of five vendors for our testing based on the highest risk vendors and the largest amounts paid to the vendors who received payments totaling \$114,706. We reviewed the documentation received from issuing RFPs to obtain proposals, if any, to determine whether District officials sought competition for the services. We selected one payment for each vendor selected and reviewed the claims packet to determine whether payments were made per contracts and for proper District purposes.
- Using a random number generator, we selected 50 claims totaling \$124,600 out of 1,668 claims totaling \$3.7 million over the audit period. We reviewed each claim selected and determined whether it was: properly authorized prior to receipt of goods; properly audited by all Board members prior to payment; mathematically accurate; properly itemized; rates were paid per contract/invoice; blanket PO showed prior purchases; paid from original invoice; for proper

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charges; properly supported; and identified as having an indication goods or services were received.

- We reviewed cash disbursement data for the audit period and identified 569 charges totaling \$55,953 made to four credit card vendors. Based on professional judgement, we reviewed all payments to determine whether the purchases made were appropriate, supported and in accordance with District policy.
- We reviewed cash disbursement data for the audit period and identified 27 employees and officials paid \$27,153 during the audit period. We reviewed all 82 disbursements made to employees or officials to determine whether the disbursements were supported, authorized, approved and appropriate.
- We reviewed cash disbursement data for the audit period and identified seven bank accounts in 2022 and 16 bank accounts in 2023. Based on professional judgment, we selected one wire transfer per year for each vendor in each bank account to determine whether the wire transfer was appropriate, supported and authorized.
- We reviewed cash disbursement data for the audit period and identified 20 voided checks. Based on professional judgment, we selected all 20 voided checks to determine whether they were accounted for and defaced properly.
- We made inquiries of District officials to identify their outside employment interest or business ownerships and reviewed the cash disbursements journal and canceled check images to identify payments made to officials, their spouses and dependents or related employers, firms, corporations or associates that may indicate a potential improper or undisclosed interest in contracts.
- We reviewed cash disbursement data for the audit period to determine whether there were any disbursements made during a weekend or holiday.
- We reviewed the cash disbursement data and based on our professional judgment selected a sample of five payments from each year during the audit period to determine whether invoices were from a valid vendor and whether the invoice appeared to contain vague or incomplete information. We selected round number payments because fraudulent payments are frequently round numbers. We reviewed the vendors associated with these payments to determine whether they exist and whether the District processed and paid false invoices.
- We reviewed cash disbursement data for the audit period and identified seven vendors that received payments totaling \$256,227 that had more than one payment within the fiscal year that exceeded the bid threshold. Based on professional judgment, we selected a sample of four vendors based on the highest risk vendors and the largest amounts paid to the vendor who received payments totaling \$183,811. We reviewed and tested these payments to determine whether the District should have competitively bid the items and if the payments were split to avoid seeking competition.

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- We reviewed cash disbursement data for the audit period and identified 506 checks totaling \$545,188 that were paid to the same vendor for the same-dollar amount. We further reviewed all the checks compared to individual invoices or documentation to determine whether they were inaccurately paid twice as duplicate payments.

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 size of the relevant population and the sample selected for examination.

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.

## Appendix D: Resources and Services

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### **Regional Office Directory**

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**NEWBURGH REGIONAL OFFICE** – James L Latainer, Chief of Municipal Audits

33 Airport Center Drive, Suite 102 • New Windsor, New York 12553-4725

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