



Great River Fire District

Treasurer Reports

2025M-125 | February 2026

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Audit Results

Great River Fire District



Audit Objective	Audit Period
Did the Great River Fire District (District) Treasurer provide the Board of Fire Commissioners (Board) with complete and accurate financial reports?	January 1, 2024 – December 31, 2024
Understanding the Audit Area	
<p>A fire district treasurer should maintain complete, and accurate accounting records to provide a board of fire commissioners with adequate reports for informed decision-making, legal compliance and accountability. These reports are essential for a board to monitor the fire district's financial health, make sound fiscal decisions, and ensure that the fire district complies with various laws and maintains the public's trust.</p> <p>The District's 2024 total budgeted appropriations were \$419,735 and the District had four bank accounts with a combined balance of approximately \$1 million as of December 31, 2024.</p>	

Audit Summary

The Treasurer did not always provide the Board with complete and accurate financial reports. As a result, the Board did not have adequate financial information it needed to properly monitor the District's finances.

The Treasurer manually prepared financial reports which contained the following errors:

- An account balance report which was not structured in a format to provide the Board with adequate information. The Treasurer's calculated book balances for the general fund checking account varied from the accounting record's book balance by \$12 to \$4,701. The Treasurer did not provide the Board with information showing how she determined the calculated book balance.
- The listings of claims included in the Treasurer's reports were inaccurate or incomplete for 28 claims totaling \$4,464 of 279 claims totaling \$340,597.

The report includes five recommendations that, if implemented, will improve the District's financial activities. District officials generally agreed with our findings and indicated they have initiated corrective action, and their response is included in Appendix B.

We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the Office of New York State Comptroller's (OSC) authority as set forth in Article 3 of GML. Our methodology and standards are included in Appendix C.

The Board has the responsibility to initiate corrective action. Pursuant to Section 181-b of New York State Town Law (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.

Treasurer Reports: Finding and Recommendations

A treasurer should provide a board of fire commissioners with complete and accurate financial reports which allows it to properly monitor financial activities. The financial reports should include detailed statement of all money received and disbursed, bank account cash balances, and a reconciled cash balance report. These reports should be structured in a manner to allow a board to make proactive financial management decisions.

More details on the criteria used in this report, as well as resources we make available to officials that can help officials improve activities (Figure 1), are included in Appendix A.

Finding 1 – The Treasurer did not always provide complete and accurate financial reports to the Board.

The Treasurer provided financial reports to the Board that were incomplete and contained inaccuracies. As a result, the Board did not have adequate financial reports, diminishing its ability to properly monitor District finances. The Treasurer manually prepared and provided to the Board reports which included:

- A listing of claims for the Board to audit and authorize for payment,
- Bank account balances for the District's four bank accounts,
- The Treasurer's calculated book balance for the general fund checking account,
- Collections received by the Treasurer, and
- Bank transfers for the Board to approve the Treasurer to make.

Treasurer's Calculated Book Balance – The report the Treasurer provided to the Board each month presented the previous month's bank balance for all four District bank accounts and the Treasurer's calculated book balance for the general fund checking account. However, the reports were not prepared in a format that presented a starting cash balance, a detailed breakdown of receipts and disbursements, and the resulting balance for the period of the report. The amount reported did not match the book balance in the accounting record and without any other information it was not clear what these amounts represented. The Treasurer told us that she calculated this balance by taking the accounting record's cash balance as of the previous month-end and subtracting the dollar amount of the claims the Board would authorize for payment at its next meeting. However, because this list of claims was not a complete disbursement listing for the period, the Treasurer's calculated book balance varied by \$12 to \$4,701 from the accounting record's book balances for the general fund checking account.

For example, on June 18, 2024 the Treasurer's general fund checking account calculated book balance reported to the Board was \$14,170; however, the accounting record's book balance was \$18,871. Because the report provided by the Treasurer did not show how the calculated book balance was determined, the Board did not have complete and accurate financial information.

The Treasurer attributed these discrepancies to human error and the practice of presenting claims for Board audit and approval that were received after her prepared report was completed. The Treasurer did not maintain a list of these additional claims. Had the Treasurer structured her prepared report to provide a beginning balance, amounts received and disbursed, and reconciled ending book balance, inconsistencies would be more readily apparent, and the Board would consistently have complete and accurate information. Furthermore, because the Treasurer's reports are documented in the Board meeting minutes, becoming part of the public record, providing incomplete and inaccurate reports denies the Board and the public a fully transparent record of the District's financial activity.

Listings of Claims – We compared the 20 listings of claims presented in the Treasurer's reports during the audit period, which included 279 disbursements totaling \$340,597, to the accounting records. The listings provided to the Board were not always accurate and did not contain complete information for 28 disbursements totaling \$4,464. Specifically:

- Eight disbursements totaling \$3,129 were listed without check numbers. The Treasurer told us not adding the check numbers to this specific listing was an oversight.
- 12 disbursements totaling \$1,280 were not listed. These disbursements included recurring monthly payments for the financial software and navigation services for the District's vehicles. The Treasurer told us that because the payments were recurring, they were not always listed for approval; however, the Board was aware of the payments.
- Eight bank service charges totaling \$55 were not listed. The Treasurer told us that she did not report bank service charges on the monthly reports because she generally disputed them and assumed the Bank would reverse the charges.

These errors occurred because the Treasurer prepared the listings of claims manually, rather than generating them from the District's financial software, which could have provided complete and accurate information. Furthermore, because the Treasurer and Board did not compare the manually prepared reports to the financial software, entry errors or omissions were not identified.

Bank Reconciliations – The Treasurer prepared and provided monthly bank reconciliations generated from the District financial software along with bank statements to one Commissioner for review and made them available to the Board. We reviewed the 52 bank reconciliations¹ the Treasurer prepared for all four District bank accounts during the audit period to determine whether they were prepared in a timely manner. The Treasurer generally reconciled the bank accounts each month in a timely manner and at least one Commissioner reviewed and signed all reconciliations.

We also prepared bank reconciliations for all four District bank accounts for the audit period and compared them with the reconciliations prepared by the Treasurer to determine whether the District's reconciliations were accurate. Although we identified minor discrepancies, which we discussed with District officials, we generally determined that reconciliations were accurate and performed in a timely manner.

¹ The Treasurer performed four mid-month reconciliations in February.

Recommendations

The Board should:

1. Ensure the listing of claims is complete and contains all relevant information, such as check numbers, to ensure claims are authorized before payment by the Treasurer.

The Treasurer should:

2. Pay claims after they are audited and authorized for payment by the Board.
3. Consider generating listings of claims and reports from the accounting software rather than preparing them manually.
4. Provide financial reports to the Board that include detailed statements of all money received, disbursed and reconciled.
5. Clearly demonstrate how cash balances were calculated on financial reports to the Board.

Appendix A: Profile, Criteria and Resources

Profile

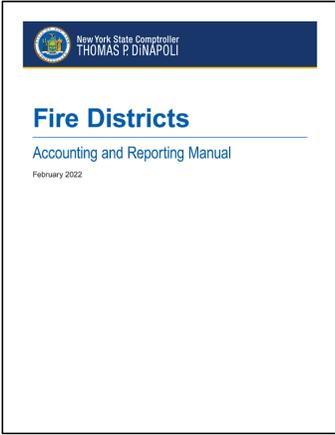
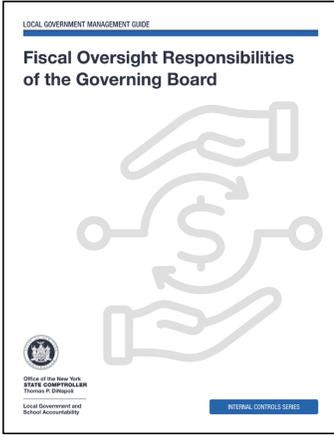
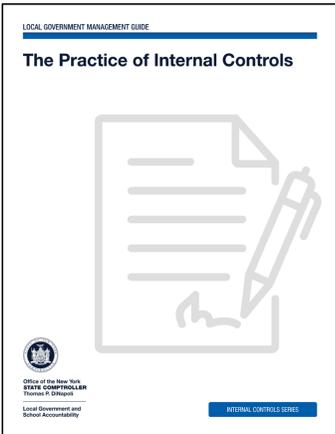
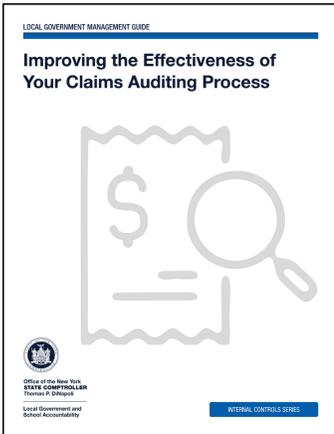
The District is located in the Town of Islip in Suffolk County. The District is governed by the elected five-member Board which is responsible for the general management and control of the District's financial activities and safeguarding its resources.

The District's 2024 budget was \$419,735 and was primarily funded by real property taxes.

Criteria – Treasurer Reports

To monitor the fire district's financial activities, it is essential that the board of fire commissioners periodically receive and review financial reports from the treasurer. These financial reports should include complete and accurate details on collection and disbursement activities, bank account cash balances and budget-to-actual comparisons of revenues and expenditures. In addition, a treasurer may provide a listing of claims to be audited and approved to help to ensure the board audits all claims against the fire district before payment. The treasurer should also provide the fire district board with monthly bank reconciliations and bank statements.

Additional Treasurer Reports Resources

Figure 1: OSC Publications	
<p>OSC <i>Local Government Management Guides</i> and other informational resources are available on our website to help officials understand and perform their responsibilities.</p>	
<p>Accounting and Reporting Manual for Fire Districts</p>	<p>Fiscal Oversight Responsibilities of the Governing Board</p>
	
<p>https://www.osc.ny.gov/files/local-government/publications/pdf/arm-fds.pdf</p>	<p>https://www.osc.ny.gov/files/local-government/publications/pdf/fiscal-oversight-responsibilities-of-the-governing-board.pdf</p>
<p>The Practice of Internal Controls</p>	<p>Improving the Effectiveness of Your Claims Auditing Process</p>
	
<p>https://www.osc.ny.gov/files/local-government/publications/pdf/the-practice-of-internal-controls.pdf</p>	<p>https://www.osc.ny.gov/files/local-government/publications/pdf/improving-the-effectiveness-of-claims-auditing-process.pdf</p>

In addition, our website can be used to search for audits, resources, publications and training for officials: <https://www.osc.ny.gov/local-government>.

Appendix B: Response From District Officials

Great River Fire District

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GREAT RIVER, NEW YORK 11739-0537

Board of Fire Commissioners
Kevin Shires, Chairman of the Board
Michael Dickson, Vice Chairman
Godfrey King Jr, Commissioner
Thomas Sansone, Commissioner
Paul Llobell Jr, Commissioner

Secretary/Treasurer
Deirdrea Renwick

NYS Office of State Comptroller
250 Veterans Memorial Highway, Room 3A10
Hauppauge, NY 11788

2/17/2026

RE: Corrective Action Response to District Audit 2024.

This letter is in response to your preliminary draft finding of your recent examination of the Great River Fire District Audit report (2025M-125) for the year 2024.

The Board of Fire Commissioners does not fully agree with all the findings that were included in your report. Specifically, your statement that the Treasurer did not always provide complete and accurate financial reports to the Board is overly critical and fails to consider the *de minimis* nature of the items overlooked. The Board has always been, and remains, well informed as to all fiscal matters.

Nonetheless the Board of Fire Commissioners recognizes the technical faults revealed by your audit and accepts the findings as stated.

The Commissioners already took corrective action on 8/19/2025. Below we have identified five key tasks that will be completed each month by the Commissioners. Each commissioner shall report to the board monthly on the work they have completed.

Corrective Action Plan Great River Fire District Date: August 19, 2025

In response to the findings and recommendations outlined in the New York State Comptroller's audit report (2025M-125), the Great River Fire District Board of Fire Commissioners has taken corrective action to address the identified deficiencies. The following measures have been implemented to ensure compliance, improve financial reporting, and enhance transparency and accountability:

Corrective Actions Taken

1. Monthly Financial Report Review

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- Each commissioner has been assigned the responsibility of reviewing the Treasurer's monthly financial reports to ensure they include:
 - Detailed statements of all money received and disbursed.
 - Bank account cash balances for all four District accounts.
 - Reconciled cash balance reports.
 - Clear documentation of how cash balances were calculated.
 - Commissioners will verify the accuracy of the reports against the district's accounting records and bank statements.
2. Verification of Claim Listings
 - Commissioners will ensure that the Treasurer provides complete and accurate listings of claims for Board audit and approval prior to payment.
 - The listings will include all relevant information, such as check numbers, amounts, and descriptions of disbursements.
 3. Use of Accounting Software
 - The Treasurer will utilize the district's financial software to generate listings of claims and financial reports, reducing the risk of manual errors and omissions.
 - Commissioners will oversee the transition to ensure the software is used effectively and consistently.
 4. Bank Reconciliations
 - The Treasurer will continue to prepare monthly bank reconciliations for all four District accounts in a timely manner.
 - At least one commissioner will review and sign off on the reconciliations each month to confirm their accuracy.
 5. Monthly Reporting to the Board
 - Each commissioner will report to the Board during monthly meetings on the tasks they have completed, including the review of financial reports, claim listings, and bank reconciliations.
 - Any discrepancies or concerns identified during the review process will be discussed and addressed promptly.

Implementation Timeline

The corrective actions outlined above will be implemented immediately, with the first monthly reports from commissioners presented at the September 2025 Board meeting.

Commitment to Transparency and Accountability

The Great River Fire District Board of Fire Commissioners is committed to ensuring the accuracy and completeness of financial reporting and maintaining the public's trust. This corrective action plan will be made available for public review, and the Board will continue to monitor its implementation to ensure compliance with the recommendations provided in the audit report.

Submitted by: Kevin Shires, Chairman - Great River Fire District Board of Fire Commissioners

Date: 2/17/2026

Appendix C: Audit Methodology and Standards

We obtained an understanding of internal controls that we deemed significant within the context of the audit objective and assessed those controls. Information related to the scope of our work on internal controls, as well as the work performed in our audit procedures to achieve the audit objective and obtain valid audit evidence, included the following:

- We interviewed District officials and reviewed Board meeting minutes to gain an understanding of the Treasurer’s financial duties and determine any policies and procedures adopted by the Board.
- We compared all 296 disbursements totaling \$338,274 recorded in the District’s financial records to the reports prepared by the Treasurer and bank statements to determine whether the Treasurer’s reports and listing of claims presented to the Board were complete and accurate.
- We compared the bank balances and interest earned reported on the reports prepared by the Treasurer and presented to the Board to the bank statements of all four District bank accounts to determine whether the amounts reported to the Board were complete and accurate.
- We performed the bank reconciliations for all 12 months of the audit period for the District’s four accounts and compared them to the bank reconciliations the Treasurer performed monthly for accuracy.
- We compared all bank transfers and deposits from the District’s four bank accounts to the financial records to determine whether they were recorded. We then reviewed the reports prepared by the Treasurer to determine whether the amounts reported to the Board were complete and accurate.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

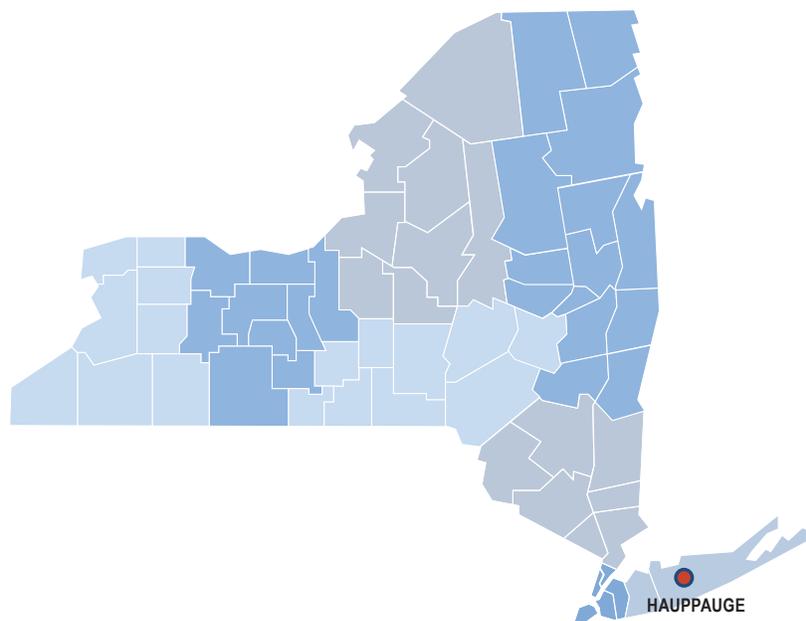
Contact

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