

New York State Comptroller
THOMAS P. DiNAPOLI

Le Roy Fire District

Purchasing: Travel, Meals and Refreshments

October 2026 | 2026M-59

Prepared by the Division of Local Government and School Accountability

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Audit Results

Le Roy Fire District

Audit Objective

Did the Le Roy Fire District's (District) Board of Fire Commissioners (Board) ensure travel, meal and refreshment purchases were adequately supported and for a proper District purpose?

Audit Period

January 1, 2023 – March 2, 2026

Understanding the Audit Area

Ensuring that travel, meal and refreshment purchases are adequately supported with documentation and for proper district purposes helps safeguard public funds, promotes transparency and accountability and provides assurance that district resources are used prudently and in the best interests of the district and its taxpayers.

During the audit period, District officials paid for 134 travel, meal and refreshment purchases totaling \$23,350.

Audit Summary

The Board did not adequately oversee the District's travel, meal and refreshment purchases to ensure they were properly supported with documentation, complied with District policies and served legitimate District purposes. Of the 134 purchases totaling approximately \$23,000 that we reviewed, 117 purchases totaling approximately \$22,100 contained one or more exceptions. As a result, District officials paid approximately \$17,000 for purchases that were unnecessary or not appropriate District expenditures. The purchases accounted for 74 percent of the travel, meal and refreshment purchases made during the audit.

Specifically, we noted the following exceptions. Some purchases included more than one exception:

- 71 non-travel-related meal or refreshment purchases, totaling approximately \$13,800 did not qualify as actual and necessary District expenses.
- 44 travel-related purchases totaling approximately \$8,000 did not have evidence of prior approval or completed expense vouchers as required by the District's travel policy, and 14 non-travel-related meal and refreshment purchases totaling approximately \$2,200 did not have adequate supporting documentation such as itemized receipts to demonstrate that they were for a proper District purpose.
- 32 travel-related purchases that included meal and lodging expenses exceeding the District's travel policy limits for lodging costs and per diem meal allowances by approximately \$2,800.

Although the Board was generally required to perform a proper claims audit before they were paid, the Board did not audit or approve travel, meal and refreshment purchases before payment. Had each Commissioner conducted a thorough and deliberate claims audit, they would have noted that a significant number of travel-related purchases did not comply with the District's travel policy and that non-travel-related meal and refreshment purchases did not have adequate supporting documentation to demonstrate that they were proper District charges. Furthermore, had the Board established a written policy identifying which non-travel-related activities qualified for meals and refreshments, District staff and volunteers would have had clearer guidance on allowable expenditures and the proper use of District funds.

The report includes three recommendations that, if implemented, will strengthen the Board's oversight of travel, meal and refreshment expenditures and improve the District's claims audit and payment process. Although District officials generally agreed with our recommendations and indicated they will take corrective action, they disagreed with certain aspects of our findings. Appendix C includes our comments on issues raised in the District's response.

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

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.

Purchasing: Travel, Meals and Refreshments, Findings and Recommendations

GML section 77-b allows fire districts to pay for actual and necessary expenditures relating to travel costs for attending conferences, conventions or schools by authorized officials, including Commissioners and employees. Such travel should be for official business, made using cost-effective and reasonable methods, and comply with the District's travel policy. However, a fire district should limit the purchase of meals/refreshments for other non-travel-related activities and events. In such circumstances, a fire district board should establish a written policy identifying the activities, circumstances or events when meals/refreshments will be provided at the fire district's expense. The policy should also indicate that expenditures for meals/refreshments by the fire district will be sporadic and not done on a regular basis such as at regular board and/or officer meetings.

A board of fire commissioners should also perform a thorough audit of every claim against a fire district before authorizing payment by confirming, among other requirements, that claims are adequately supported with documentation (i.e., itemized invoices or receipts) and are for an appropriate fire district purpose.

More details on the criteria used in this report, as well as resources we make available to local officials that can help officials improve operations, are included in Appendix A.

Finding 1 – Travel, meal and refreshment purchases were not always adequately supported with documentation.

We reviewed all 134 travel, meal and refreshment purchases totaling approximately \$23,000 that the Treasurer paid during the audit period and found exceptions with 117 of these purchases totaling approximately \$22,100. Some purchases included more than one exception:

- 44 travel-related purchases totaling approximately \$8,000 for training and convention events that did not have adequate supporting documentation to demonstrate compliance with the Board-adopted travel policy. The travel policy required prior approval before incurring travel expenses and submitting a completed expense voucher documenting travel dates, destination, purpose, and a complete detailed statement of expenses with original receipts. None of the claim packets for these 44 purchases included evidence of prior approval or completed expense vouchers as required by the District's travel policy.
- 14 non-travel-related meal and refreshment purchases totaling approximately \$2,200 did not include original itemized receipts. For example, one claim packet included a food purchase supported by a receipt listing only two "custom items" totaling \$1,200 without further details. The Treasurer told us that the vendor did not provide an itemized receipt of the purchases made by the District. However, District officials should request itemized receipts when vendors do not provide them. Without original itemized receipts, the Board cannot ensure it authorized payments for proper District charges and actual purchases or that payments were not already paid.

Recommendation

1. The Board should conduct a thorough and deliberate audit of all claims before payment to ensure they are adequately supported with documentation, including requesting itemized receipts when vendors do not provide them, and that they comply with District's policies and are for proper District purposes.

Finding 2 – Meal and refreshment purchases were not always for a proper District purpose.

Town Law section 178-c generally permits a fire district to pay the actual and necessary expenses of its officers and employees while executing the duties of their office or position. As such, the purchase of meals by a fire district for its officers and employees is permitted when the fire district is faced with business of an immediate nature and meetings are essential at mealtimes.¹ However, a fire district should limit the purchase of meals/refreshments for other non-travel-related activities and events. We identified 71 non-travel-related meal or refreshment purchases, totaling approximately \$13,800, which do not qualify as an actual and necessary District expense. For example:

- While a District may spend money to fund its annual inspection dinner, we identified two purchases totaling \$2,800 made by the District for purchasing food associated with the fire chief's annual department holiday dinner. In the absence of a pressing business need for the meeting, the purchase of food for the fire chief's annual department holiday dinner does not qualify as an actual and necessary District expense.
- The fire chief and the first assistant fire chief also purchased eight meals, totaling approximately \$300, from local restaurants. Although both individuals told us that they discussed District business during these meals, there was no documentation to support that the expense was due to District officials facing business of an immediate nature and the meetings were essential at mealtimes. Given the lack of documentation, we question whether the meals qualified as an actual and necessary District expense.
- We also identified 20 non-travel-related refreshment purchases, totaling \$7,100, that occurred regularly rather than on a sporadic basis. For example, the District made 15 purchases, totaling approximately \$6,900, to routinely stock a cooler and a snack table in the fire department breakroom. Although the Fire Chief and First Assistant Chief told us that these purchases were made by the District to support firefighter recruitment and retention, given that refreshments are generally not an actual and necessary District expense, we question the appropriateness of expending District funds on such purchases.
- Ten purchases that included \$24 in New York State sales tax, which the District was exempt from paying.

Establishing written policies or procedures to identify activities, circumstances or events when meals/refreshments will be provided at the District's expense can help ensure that such expenditures are for a proper District purpose. The policy should also indicate that expenditures for meals/refreshments by the District will be sporadic and not done on a regular basis such as at regular Board and/or officer meetings. The Chairman and two Commissioners indicated that they would work with legal counsel to develop such a policy.

Recommendation

2. The Board should adopt written policies and procedures for non-travel-related meals and refreshment purchases that define allowable expenditures, required supporting documentation and approval and attendance requirements.

Finding 3 – Certain travel expenses were not consistent with the District's travel policy.

GML section 77-b allows fire districts to pay for actual and necessary expenditures relating to travel costs for attending conferences, conventions or schools by authorized officials. Such travel should be for official business, made using cost-effective and reasonable methods, and should comply with the District's travel policy. However, we identified 32 travel-related purchases that, in total, exceeded the District's travel policy limits by approximately \$2,800. For example, the fire chief incurred \$460 in lodging costs, which was \$220

¹ See e.g. OSC legal opinion number 98-2.

more than the amount allowed by the District's travel policy. These purchases also included eight ineligible meal expenses totaling approximately \$300 for sales representatives and members of other fire departments, which should not have been paid with District funds.

The Chairman and two Commissioners told us that they had relied on the Treasurer to ensure meal and lodging purchases complied with the District's travel policy but realized during the audit that it was the responsibility of the Board to ensure purchases complied with District policy. As a result of the Board not fulfilling its responsibilities, the Treasurer paid approximately \$2,800 for improper travel and meal purchases.

Recommendation

3. The Board should, before payment is made, ensure that travel claims comply with the District's travel policy and are for proper District purposes.

Appendix A: Profile, Criteria and Resources

Profile

The District is located in the Town of Le Roy in Genesee County and provides fire protection and emergency services, together with the Le Roy Fire Department, to the Village and Town of Le Roy. The District is governed by an elected Board, composed of five Commissioners including the Chairman. The Board is responsible for the general management, control and safeguarding of the District's financial activities and resources. The appointed Treasurer is the chief fiscal officer and is responsible for preparing claim packets for review and approval as well as receiving, distributing and accounting for District funds. The District's 2025 budgeted appropriations were \$816,000 and were primarily funded by real property taxes.

Criteria

A fire district board of fire commissioners is responsible for overseeing a fire district's financial activities and safeguarding resources by providing adequate oversight and monitoring. This includes adopting written policies and procedures governing travel, meal and refreshment purchases and monitoring travel policy compliance. These policies should provide clear and specific guidelines on the types of expenses, typically reimbursable, when expenses are deemed reimbursable, and the maximum reimbursable amounts.

GML section 77-b allows fire districts to pay for actual and necessary expenditures relating to travel costs (e.g. travel, meals, lodging, tuition fees, etc.) for attending conferences, conventions or schools by authorized officials, including Commissioners and employees. Such travel should be for official business and made using cost-effective and reasonable methods.

Furthermore, Town Law section 178-c generally permits a fire district to pay the actual and necessary expenses of its officers and employees while executing the duties of their office or position. As such, the purchase of meals by the fire district for its officers and employees is permitted when the fire district is faced with business of an immediate nature and meetings are essential at mealtimes. However, a fire district should limit the purchase of meals/refreshments for other non-travel-related activities and events. For example, a fire district is permitted to purchase meals/refreshments, at the fire district's expense, for its officers, employees and volunteer members when responding to an overnight fire or attending a fire drill. In such circumstances, a fire district board should establish a written policy identifying the activities, circumstances or events when meals/refreshments will be provided at the fire district's expense. The policy should also indicate that expenditures for meals/refreshments by the fire district will be sporadic and not done on a regular basis such as at regular fire district board and/or officer meetings.

To ensure travel, meal and refreshment purchases are adequately supported with documentation and for a proper fire district purpose, a fire district board must also perform a proper claims audit before approving travel, meal and refreshment purchases for payment. A proper claims audit is a thorough, deliberate claims examination to determine, among other things, that a claim is adequately supported with documentation and is a legal obligation and a proper charge against a fire district. Generally, according to Town Law Section 176(4-a), a board of fire commissioners must audit all claims against the fire district before disbursing payments. These controls help ensure transactions are properly approved, adequately supported with documentation, comply with policies and are for a proper fire district purpose.

Additional Resources

OSC's *Local Government Management Guides*, and other informational resources that are available on OSC's website to help officials understand and perform their responsibilities, include:

- *Travel and Conference Expense Management* <https://www.osc.ny.gov/local-government/publications/travel-conference-expense/introduction>
- *Improving the Effectiveness of Your Claims Auditing Process* <https://www.osc.ny.gov/files/local-government/publications/pdf/improving-the-effectiveness-of-claims-auditing-process.pdf>

In addition, local officials can use OSC's website to search for audits, resources, publications and training for officials at: <https://www.osc.ny.gov/local-government>.

Appendix B: Response From District Officials

The content below is a reproduced copy of the original response letter issued by District officials, is reformatted to meet the Americans with Disabilities Act *Web Content Accessibility Guidelines (WCAG)*,² and may have included changes to spelling and grammar. The substance of the content was not changed.

Le Roy Fire Department
Le Roy Fire District
4 Clay Street, Le Roy New York 14482
www.leroyfiredistrict.com

August 18th, 2026
Office of the New York State Comptroller
Division of Local Government and School Accountability
Buffalo Regional Office

Re: Le Roy Fire District: Response to Draft Audit Report

Dear Office of the New York State Comptroller,

The Le Roy Fire District Board of Fire Commissioners appreciates the opportunity to respond to the Office of the New York State Comptroller's draft audit report concerning travel, meal and refreshment purchases for the period January 1, 2023 through March 2, 2026.

The Board has carefully reviewed the findings and recommendations contained in the draft report. The Board agrees that improvements can be made to the district's documentation, travel procedures and oversight of expenditures. The Board would also like to provide the following information and clarification regarding the findings.

Finding 1: Travel, Meal and Refreshment Purchases Were Not Always Adequately Supported With Documentation.

The Board acknowledges the finding regarding supporting documentation and agrees that claims should contain sufficient documentation to establish the nature, amount and District purpose of each expenditure.

The Board would like to clarify, however, that receipts were obtained and maintained with the claims. The issue identified during the audit was that certain receipts did not provide sufficient detail to meet the Office of the State Comptroller's standard for adequate substantiation [[OSC Comment: See Appendix C, Note 1](#)].

The audit identified 14 non-travel-related meal and refreshment purchases totaling approximately \$2,200.00 that did not include original itemized receipts. The audit cited, as an example, a food purchase supported by a receipt listing only two "custom items" totaling \$1,200.00. The Treasurer explained that the vendor did not provide an itemized receipt.

The district did not intentionally process claims without supporting documentation. Rather, the District relies upon receipts provided by vendors that, in certain instances, did not contain the level of detail subsequently determined by the auditors to be necessary.

The Board recognizes that the existence of a receipt alone may not be sufficient when the receipt does not adequately identify the items purchased. The district will strengthen its procedures to require itemized receipts or other appropriate supporting documentation when submitting and reviewing claims. When a vendor

² <https://www.ada.gov/resources/2024-03-08-web-rule/#highlights-of-the-requirements-in-the-rule>

does not initially provide an adequate itemized receipt, District personnel will make reasonable efforts to obtain additional documentation.

The Board agrees that adequate documentation is necessary to demonstrate that expenditures are actual, necessary, properly authorized and for a legitimate District purpose. The Board believes it is important that the final report accurately reflect that the issue identified was not a general absence of receipts, but rather that certain receipts maintained with the claims did not provide sufficient detail to meet the Comptroller's documentation requirements [OSC Comment: See Appendix C, Note 1].

Finding 2: Meal and Refreshment Purchases Were Not Always for a Proper District Purpose.

The Board agrees that the district should have clear written guidelines governing non-travel-related meals and refreshments and that appropriate documentation and Board oversight are necessary.

The Board would, however, like to provide additional context regarding the district's practice of maintaining basic refreshments at the fire station.

The audit identified 71 non-travel-related meal or refreshment purchases totaling approximately \$13,800.00 that OSC determined did not qualify as actual and necessary District expenses. The audit also identified 20 refreshment purchases totaling approximately \$7,100.00 that occurred regularly rather than sporadically. Of those, 15 purchases totaling approximately \$6,900.00 were made to routinely stock a cooler and snack table in the fire department breakroom.

The Board understands and acknowledges OSC's concern regarding the regular nature of these purchases. However, the Board would like to distinguish the district's practice of maintaining basic beverages and snacks for volunteer firefighters from providing benefits or perks [OSC Comment: See Appendix C, Note 2].

The Le Roy Fire District relies extensively on volunteer firefighters who spend time at the fire station performing District-related duties, participating in drills and training, responding to calls and maintaining readiness to provide emergency services to the community. The district has historically maintained basic beverages and snacks in the station cooler and cupboards for members while they are performing these duties.

The Board does not consider the provision of reasonable, basic refreshments to volunteer firefighters to be a personal benefit or employee perk [OSC Comment: See Appendix C, Note 2]. Rather, the Board considers these refreshments to be a reasonable means of supporting volunteers who are providing services to the district and the community, particularly when members are present at the station for extended periods while performing District-related activities.

The Board also notes that the audit itself recognizes circumstances in which a fire district may provide meals and refreshments to officers, employees and volunteer members, including while responding to an overnight fire or attending a fire drill.

The Board recognizes that the district did not have sufficiently specific written guidelines establishing the circumstances under which refreshments may be provided, the types and amounts of refreshments that may be purchased, and the appropriate documentation and approval requirements.

The Board therefore intends to establish written guidelines governing refreshments provided at District facilities. These guidelines will define allowable circumstances, reasonable types and amounts of refreshments, spending limitations, documentation requirements and appropriate approval procedures.

The Board respectfully requests that the final report recognize the distinction between providing reasonable refreshments in support of volunteer firefighters performing legitimate District functions and providing personal or non-District benefits. The Board agrees that appropriate written controls are necessary and intends to address this issue through a formal written policy.

Finding 3: Certain Travel Expenses Were Not Consistent With the District's Travel Policy.

The Board acknowledges the finding that certain travel-related expenditures did not comply with the district's existing travel policy and agrees that travel claims should be reviewed to ensure compliance with the district's adopted policies and applicable limits prior to payment.

The audit identified 32 travel-related purchases that exceeded the district's travel policy limits by approximately \$2,800.00. One example cited in the audit involved \$460.00 in lodging costs incurred by the Fire Chief, which was \$220.00 above the amount allowed under the district's travel policy. The audit also identified 8 ineligible meal expenses totaling approximately \$300.00 for sales representatives and members of other fire departments.

The Board would like to provide additional context regarding the district's existing travel procedures. The District's Standard Operating Guidelines, including provisions governing travel and related expenses, have not been comprehensively updated since the current Treasurer assumed office.

The district is currently in the process of reviewing and updating the SOG's with the assistance of legal counsel. As part of this process, the district is reviewing its travel procedures, including prior approval requirements, allowable expenses, lodging and meal limits, required documentation, reimbursement procedures and the responsibilities of the individuals involved in the approval and claims-audit process.

The Board recognizes that until existing policies are formally amended, claims must continue to comply with the policies currently in effect. The Board will therefore strengthen its review of travel claims to ensure that expenditures are consistent with the applicable policy prior to payment.

The Board believes that the ongoing SOG review, together with the involvement of legal counsel, will provide the district with an opportunity to establish clear, current and comprehensive travel procedures that are understood by Commissioners, employees, volunteers and District officials.

The Board agrees with the recommendation that travel claims be reviewed prior to payment for compliance with District policy and proper District purpose.

Conclusion:

The Board appreciates the Office of the State Comptroller's review and recommendations. The Board recognizes the importance of maintaining strong internal controls, appropriate documentation and clear policies governing the expenditure of public funds.

The Board also believes that the additional context and clarification provided above is important to ensure that the final audit report accurately reflects the circumstances surrounding the district's expenditures and existing procedures.

The Board is committed to strengthening its policies and oversight while continuing to support the volunteer firefighters who provide essential fire protection and emergency services to the residents of the Le Roy Fire District.

Respectfully submitted,
Le Roy Fire District Board of Fire Commissioners

Appendix C: OSC Comments on the District's Response

Note 1

Our audit identified various deficiencies with the supporting documentation provided for travel, meals, and refreshment purchases including, but not limited to, receipts not being sufficiently itemized. The standard or expectation that purchases be supported by itemized receipts and sufficient documentation to allow for a proper audit is not a unique standard or expectation of OSC, but a universally accepted good business practice and fundamental internal control.

Note 2

Our report does not refer to these purchases as “benefits or perks” as indicated in the District’s response. Rather our report questions whether these purchases were actual and necessary expenditures permissible by Town Law.

Appendix D: Audit Methodology and Standards

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

- We interviewed the Chairman, Treasurer, Secretary, and the fire chiefs, and reviewed policies and Board meeting minutes to gain an understanding of the District's processes for approving, documenting, and determining the purpose of travel, meal, and refreshment purchases.
- We reviewed claims paid from January 1, 2023 through August 31, 2025, to identify those related to travel, meals and refreshments. Using our professional judgement, we identified 51 claims that included 134 purchases totaling approximately \$23,000 and reviewed all items to determine whether they were adequately supported with documentation, complied with the District's travel policy, and were for a proper District purpose.

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

Questions?

BUFFALO REGIONAL OFFICE

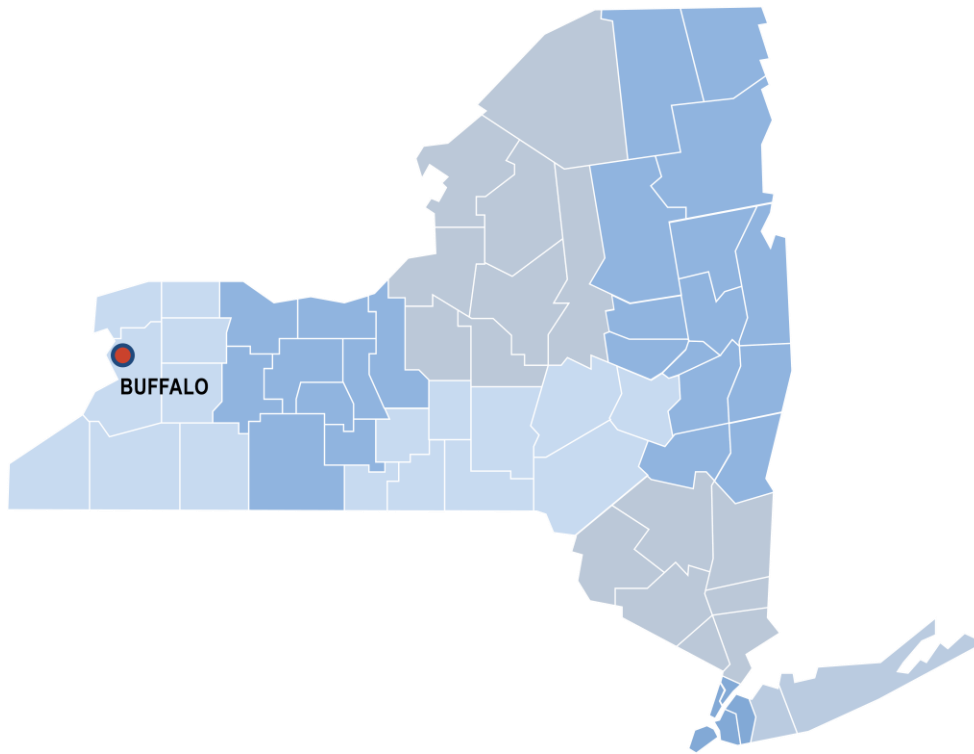
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