New York State Comptroller
THOMAS P. DiNAPOLI

Town of Macedon

Ambulance Service Financial Operations

September 2026 | 2026M-65

Prepared by the Division of Local Government and School Accountability

Table of Contents

Audit Results

Town of Macedon

Audit Objective

Did the Town of Macedon (Town) Town Board (Board) and Town officials (officials) adequately oversee and manage the Town's ambulance service's financial operations?

Audit Period

January 1, 2024 – April 15, 2026

Understanding the Audit Area

A town board is responsible for the general management and control of the town's ambulance service's financial operations and should provide adequate oversight of the financial operations to ensure revenues are properly billed, collected, recorded and safeguarded and expenditures are authorized, supported and for appropriate town purposes. Effective financial oversight also provides officials with reliable information to monitor operating results, evaluate the cost of providing ambulance services and make informed decisions regarding rates, funding and operations. These practices help safeguard public resources, support continued delivery of ambulance services and promote accountability, transparency and public trust.

The ambulance service is funded primarily with real property taxes and ambulance service charges. The 2026 Board-adopted budget includes $500,000 in revenue from ambulance service charges and appropriations totaling $891,104.

Audit Summary

The Board and officials did not adequately oversee and manage the Town's ambulance service's financial operations. The Board did not ensure ambulance service charges were properly billed, collected and reconciled; authorize billing write-offs; adopt realistic budgets; develop long-term financial or capital plans; ensure only authorized claims were paid; and ensure emergency medical technicians (EMTs) were paid at Board-approved rates. Officials also did not maintain complete and up-to-date financial and inventory records or comply with certain procurement requirements. These deficiencies diminished accountability over ambulance service financial operations and increased the risk that Town resources could be lost, misused or improperly spent. For example:

The Board did not:

- Ensure the accurate billing, collection and enforcement of ambulance service charges totaling $235,902. This resulted in billing write-offs totaling $17,320 that were not approved by the Board and possible mileage billing errors totaling $575.
- Adopt realistic budgets or develop long-term written capital or financial plans for the ambulance service.
- Ensure sufficient appropriations were available before approving expenditures.
- Effectively audit 17 claims totaling $13,552.

Officials did not:

- Maintain an up-to-date accounting of all ambulance service financial transactions.
- Ensure that all ambulance services were billed and charges were collected, enforced and reconciled with third-party billing reports.

- Seek competition by obtaining verbal or written quotes for 14 purchases totaling $59,674, as required by the procurement policy.
- Ensure that a contract let by a group purchasing organization (GPO) used to purchase an ambulance for $173,000 met each prerequisite for using the piggybacking exception, according to New York State (NYS) General Municipal Law (GML) Section 103(16).
- Maintain written ambulance service inventory records.
- Ensure one EMT's pay rate increase was Board-approved, resulting in a payment of $2,114 in excess of the Board-approved pay rate.

The report includes 15 recommendations that, if implemented, will improve the Town's oversight and management of ambulance service's financial operations and help safeguard Town resources. Officials generally agreed with our recommendations, 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 the New York State Comptroller's (OSC) authority as set forth in Article 3 of GML. The audit's methodology and standards are included in Appendix C.

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and provided to our office within 90 days, pursuant to Section 35 of GML. 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 in the Town Clerk's office.

Ambulance Service Financial Operations: Finding and Recommendations

The Board appointed a director (Director) of emergency medical services (EMS) to conduct the day-to-day management of the Town's ambulance services, including reviewing patient care reports (PCRs), maintaining inventory, and scheduling and training ambulance personnel. Town officials use a third-party billing company to bill and collect patient user charges.

When providing ambulance service as a town function, a town board is responsible for the general governance of the ambulance service's financial operations. Responsibilities may include:

- Formulating rules and regulations, such as written policies and procedures for the billing, collection and enforcement of ambulance service charges for services provided,
- Taking reasonable steps to collect delinquent ambulance service charges before "writing off" billings as uncollectible,
- If appropriate, authorizing all billing write-offs and ensuring the reasons for all billing write-offs are documented and retained for audit purposes,
- Adopting realistic budgets, based on historical trends and other known factors,
- Ensuring appropriations are available before approving expenditures,
- Completing a proper claims audit, which is a thorough and deliberate examination to determine that a claim is a legal obligation and proper charge against a town,
- Reviewing contracts to ensure they are awarded in a manner consistent with the exception set forth in GML Section 103(16), and
- Approving employee salaries and payrates through board resolutions, budget appropriations and the employee handbook.

A town supervisor should maintain financial records that provide a complete, accurate and up-to-date accounting of the ambulance service's financial transactions. If a town supervisor assigns these duties to another official or employee (e.g., bookkeeper), the town supervisor should provide adequate oversight of their work because the town supervisor, as chief financial officer, is ultimately responsible for the maintenance of complete, accurate and up-to-date financial records.

A physical inventory establishes initial accountability and by maintaining records, local governments should be able to easily identify surplus and obsolete assets.

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 – The Board and officials did not adequately oversee and manage the Town's ambulance service's financial operations.

The Board and officials did not adequately oversee and manage the Town's ambulance service's financial operations because they did not develop and adopt written procedures for ambulance financial operations; review and reconcile ambulance service's billings, collections and billing write-offs; or maintain up-to-date records and financial reports. As a result, the Board did not: approve realistic budgets, adopt capital or financial plans, reconcile ambulance service charges, authorize billing write-offs, and ensure only authorized claims were paid and EMTs were paid correctly. As a result, there is an increased risk of theft, waste and abuse of Town resources.

Ambulance Service Charges – Billing, Collection and Enforcement – GML authorizes towns to provide, directly or by contract, emergency medical services, a general ambulance service or a combination of those services for pre-hospital emergency treatment and transporting sick or injured individuals for treatment. If ambulance services are provided, the Board may establish fees or charges to be paid by individuals requesting the use of the ambulance services. The Town contracts with a third-party billing company to provide billing and collection services for the Town's ambulance services. However, the Board did not adopt policies or procedures with respect to billing, collections and enforcement of the ambulance fees. Furthermore, although the Supervisor told us she thought a fee schedule was previously adopted at the ambulance service's inception in 2007, officials could not provide documentation to support the previous Board's approval of the fee schedule for ambulance services. Instead, a representative of the third-party billing company stated the company used a fee schedule provided by the Director of EMS to bill patients. After our inquiry, the Board on April 9, 2026, adopted an updated fee schedule for ambulance services provide by the Town.

In addition, the Board and officials did not properly monitor the ambulance service billings and collections performed by the third-party billing company. For example, neither the Board nor other officials requested or received reports to review and reconcile ambulance calls and services provided to the amounts billed and collected. Instead, the Board relied on the third-party billing company to handle all aspects of billing, collection and enforcement (including when fees should be "written off" as uncollectible) with no oversight from the Town. Furthermore, no Town employee or official, including the Director of EMS, reconciled the EMT completed PCRs to the third-party billing company's billed ambulance service charges during the audit period. The Supervisor told us that in her previous role as the Town's bookkeeper, she did receive and review third-party billing reports from the ambulance service's inception in 2007. However, she stopped this practice upon retiring as the Town's bookkeeper in 2016. As such, reconciliations have not been completed by the Town since 2016. Therefore, the current Board and officials could not ensure all ambulance services were billed accurately, payments were collected in a timely manner and the Town accurately accounted for ambulance services.

We requested and reviewed the third-party ambulance service charge reports for December 2024 and December 2025[1] as these reports were neither requested by the Town nor provided to the Town by the third-party billing company. We reconciled the ambulance service charge reports to PCRs and the Wayne County (County) 911 call logs to determine whether all services were billed for these months. According to the reports, the third-party billing company billed 141 patients $235,902 for ambulance services. However, we determined that the third-party billing company may have overcharged nine patients $793 and undercharged five patients $218 for mileage because the incorrect starting point was used when calculating the mileage. The third-party billing company received full and partial payments from 128 patients totaling $197,086 (84 percent) for these services, which the payments were forwarded to the Town bookkeeper for deposit. However, the third-party billing company "wrote off" 21 billed amounts deemed uncollectible totaling $17,320 (7 percent) without Board authorization, leaving an outstanding balance of $21,496 (9 percent) as of March 12, 2026.

Budgeting and Multiyear Planning – The Board adopted the ambulance service's budgeted revenues and appropriations as a part of the Town's general fund's budget. Although the ambulance service was primarily funded by collected ambulance service charges (59 percent) in both 2024 and 2025, the remaining expenditures were offset by other general fund revenues, totaling $290,073 and $376,922 in 2024 and 2025, respectively, versus budgeted offsets of $306,549 and $351,548. The Board did not receive financial reports from the Supervisor or the third-party billing company. The Board also did not review and adopt the updated ambulance service rates until April 9, 2026.[2] Given these circumstances, the Board was unaware of the actual amount the ambulance service was supported by fees versus other Town revenues (e.g., tax levy). The Supervisor and two Board members told us that because the Supervisor's accounting records were not up to date and the Supervisor had not filed the required Annual Financial Report, the Board could not review financial reports, monitor financial operations or develop long-term written capital or financial plans for the ambulance service. Throughout our audit fieldwork, the account clerk worked on inputting the delinquent prior

1 See Appendix C for our sampling and testing methodologies.

2 Prior to April 9, 2026, the Ambulance Director set rates without Board involvement.

years' financial data into the accounting system and as of March 26, 2026 had entered data through the 2025 fiscal year.

Procurement – The Director of EMS did not obtain three verbal or written quotes in accordance with the Town's procurement policy for 14 purchases under the competitive bidding threshold totaling $59,674. In addition, the Director of EMS did not verify that each of the piggybacking exemption prerequisites set forth in GML Section 103(16) were met prior to the Town purchasing an ambulance at a cost of $173,000. Additionally, the Board has not solicited some form of competition for ambulance billing services since 2010. When officials do not seek competition for goods and services, there is less assurance that goods and services are procured in the most economical way, in the best interests of taxpayers and without favoritism.

Claims Auditing – The Board also did not effectively audit and approve claims relating to expenses associated with operating the ambulance service. We reviewed 73 ambulance claims totaling $249,372 from December 2024 and December 2025[3] and determined that the Board did not review or approve 17 claims totaling $13,552 paid by the Supervisor in December 2025 because the Town Clerk told us that the Board did not hold its second meeting in December 2025 due to the holidays. Additionally, because Board members did not receive up-to-date financial reports, when the Board approved claims, the Board was unaware of whether there were available appropriations prior to approving claims for payment, as set forth by NYS Town Law Section 119.

Inventory – The Director of EMS did not maintain supply inventory records, and therefore, could not properly safeguard and account for ambulance supplies. The Director of EMS told us that he keeps a mental list of the supplies' inventory and restocks ambulance supplies as needed. Given this informal practice, officials were unable to account for certain ambulance supply purchases and usage. As a result, the ambulance service could be at risk of not having supplies available when needed to provide services.

Payroll – The Supervisor told us she certified payroll by reviewing summary cover sheets for individuals and comparing hours worked to hours paid, and we noted her signature on each payroll reviewed. However, the Supervisor told us she did not compare the pay rates approved in the Board meeting minutes to the biweekly payroll reports because she used pay rate sheets she designed, based on the Board-approved rates, when certifying the payroll.

We reviewed and reconciled two months[4] of payroll reports and Board minutes for nine ambulance service employees and determined that one EMT was paid at a higher rate than the Board-approved pay rate in 2024 and 2025, which resulted in the employee receiving an additional $2,114 for this period. The Supervisor did not provide a reasonable explanation for why the employee was not paid at the Board-approved pay rate.

Recommendations

The Board should:

1. Develop and adopt written policies and procedures that provide guidance for ambulance service billing, collection and enforcement. The procedures should address periodic reconciliations of services rendered, billed and collected and how unpaid accounts are handled.
2. Take appropriate steps to collect unpaid ambulance service charges for ambulance services rendered.
3. Properly approve and document all ambulance service billing write-offs prior to them being made and review the rates for ambulance service annually.
4. Review financial reports such as billed ambulance services and budget-to-actual reports monthly.
5. Develop, adopt and routinely update comprehensive multiyear financial and capital plans for the ambulance service that set long-term objectives and goals.

---

3 See *supra*, footnote 1.

4 Ibid.

6. Periodically seek competition for ambulance billing services.
7. Conduct a thorough and deliberate review of claims and approve the claims before they are paid provided available appropriations exist prior to approval.

The Supervisor should:

8. Provide monthly reports for billed ambulance services to the Board, including any proposed billing credits, adjustments or billing write-offs, for its review and approval.
9. Maintain up-to-date financial records and provide monthly budget-to-actual reports to the Board.
10. Pay claims after Board review and approval.
11. Pay employees at Board-approved rates.

The Director should:

12. Receive and reconcile reports from the third-party billing company and PCRs.
13. Procure goods and services according to applicable statutes and the Town's procurement policy and retain relevant supporting documentation.
14. Maintain physical supply inventory records.

The Town Clerk should:

15. Provide all claims to the Board for approval.

Appendix A: Profile, Criteria and Resources

Profile

The Board, as a town function, established a town-wide ambulance service in 2007. The Board, which has general oversight of the ambulance services provided by the Town, appointed a Director of EMS to conduct day-to-day management of the Town's ambulance services. As such, the Director of EMS was responsible for reviewing PCRs, maintaining the ambulance service's inventory and scheduling and training ambulance personnel. To provide the ambulance services, the Town employs several full-time and part-time EMTs. In addition, the Town contracts with an EMS staffing company to provide personnel to ensure ambulance services are covered for the hours of the week in which Town employees are not available to provide ambulance services.

The Board contracts with a third-party billing company to provide billing and collection services for the ambulance services. The Town pays the third-party billing company based on the amount of user fees collected from individuals who receive ambulance services. EMTs complete PCRs for all ambulance service calls and electronically provide the PCRs to the third-party billing company. The third-party billing company bills insurance companies and private individuals at the appropriate rates based on the submitted PCRs and collects fees from the insurance companies and private individuals by check. The third-party billing company sends all payment collections to the bookkeeper who deposits all checks received into a Town bank account. The account clerk subsequently records the deposited checks in the Town's computerized accounting system.

Criteria

Governing boards are responsible for steering and overseeing the fiscal operations of local governments while managers are responsible for directing daily operations. Managers utilize the policies adopted by the board to guide their decision making and to supervise both accounting and other fiscal activities. Ultimately, financial decisions are the responsibility of the governing board and interim reports, like budgetary status reports, are needed to keep the town board (board) informed about financial, performance and legal compliance matters. A board's audit responsibilities are another oversight responsibility that can identify areas in need of improvement and help each local government be successful.

A town supervisor should maintain financial records that provide a complete, accurate and up-to-date accounting of all financial transactions. If a town supervisor assigns these duties to another official or employee (e.g., bookkeeper), the town supervisor should provide adequate oversight of their work because the town supervisor is still responsible for the completeness and accuracy of the financial records.

<u>Ambulance Service Charges</u> – GML authorizes towns to provide, directly or by contract, emergency medical services, a general ambulance service or a combination of those services for pre-hospital emergency treatment and transporting sick or injured individuals for treatment. If ambulance services are provided as a town function, a board may establish fees or charges to be paid by individuals requesting the use of the ambulance services. The board should establish guidelines, such as written policies or procedures, with respect to ambulance service billing, collection and enforcement processes. By developing guidelines in a written policy, officials and employees have a better understanding of the board's expectations with respect to the billing, collection and enforcement processes for ambulance services provided by a town.

In addition, a board should develop procedures, which include a reconciliation process, to help ensure all ambulance services rendered are accurately billed. For example, the board should review and approve any proposed billing adjustments prior to such adjustments being made, and the reasons for the adjustments should be documented and retained for audit purposes. Having the board's prior approval helps ensure that billing adjustments, write-offs and refunds related to ambulance services are authorized by the board and made in a consistent manner. To avoid potentially violating the constitutional prohibition against gifts set forth in Article VIII, Section 1 of the State Constitution, before a delinquent ambulance service charge is written off, it is incumbent on town officials to take steps, when appropriate, to collect the ambulance service charges.

Budgeting and Multiyear Planning – The board is also responsible for adopting realistic budgets, based on historical trends and other known factors, to help ensure that recurring revenues finance recurring expenditures. Spending levels and financial resources must be accurately estimated while preparing the budget to ensure that planned services are properly funded and that the board levies only those taxes that are necessary. The board is responsible for monitoring expenditures, to ensure that it stays within appropriations, and for reviewing budget status reports, to determine whether significant variances exist. In addition, the board is responsible for accurately budgeting all revenues that it expects to be received. Additionally, written multiyear financial and capital plans for a three- to five-year period help the board assess long-term needs and alternative approaches to financial issues, such as accumulating fund balance, obtaining financing or using fund balance to finance annual operations.

Procurement – GML Section 103 generally requires towns to competitively bid purchase contracts in excess of $20,000 and public work contracts in excess of $35,000. However, GML sets forth certain exceptions to the competitive bidding requirements. One exception, often referred to as "piggybacking," allows towns to procure certain goods and services using other governmental contracts. For the exception to apply, certain prerequisites must be met, including the contract must have been:

- Let by the United States or any agency thereof, any State, or any other political subdivision or district therein;
- Made available for use by the other governmental entity; and
- Let to the lowest responsible bidder or on the basis of best value as defined in NYS Finance Law Section 163.

In some cases, GPOs may advertise the use of such governmental contracts to other local governments. This piggybacking exception allows towns to benefit from the competitive process already undertaken by other local governments. However, when procuring goods and services in this manner, officials must review the contract to ensure it was awarded in a manner consistent with the exception set forth in GML Section 103(16).

Claims Auditing – The board is responsible for completing a proper claims audit, which is a thorough and deliberate examination to determine that a claim is a legal obligation and proper ambulance service expense. Generally, a claim should contain enough detail and documentation so that the board is supplied with sufficient information to make that determination. Town Law Section 119 generally requires the board to audit claims against a town before disbursing payments. The board's audit responsibilities include determining, among other things, that a claim is:

- For a valid and legal purpose,
- Mathematically correct,
- Sufficiently itemized,
- Sufficient appropriations are available to pay all claims.
- Approved by the proper department, and
- Supported by sufficient documentation, such as detailed receipts, invoices and receiving documentation.

The board's meeting minutes should reflect what claims have been audited, whether they were allowed or disallowed in whole or in part, and the beginning and ending claim numbers approved for payment and the total amount approved by fund. The town supervisor is then directed to pay the approved claims.

Inventory – Perpetual supply inventory records are maintained that clearly document the amount of beginning inventory, amounts added, amounts used and the remaining balance. These records should be periodically reconciled to the physical inventory on hand any material discrepancies should be investigated and resolved.

Payroll – In addition, a town's payroll should be supported by board-approved salaries and payrates, including any changes in payrates made during the fiscal year. The board should approve employee salaries and payrates through board resolutions, budget appropriations and the employee handbook.

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:

- *Fiscal Oversight Responsibilities of the Governing Board:* https://www.osc.ny.gov/files/local-government/publications/pdf/fiscal-oversight-responsibilities-of-the-governing-board.pdf
- *The Practice of Internal Controls:* https://www.osc.ny.gov/files/local-government/publications/pdf/the-practice-of-internal-controls.pdf
- *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 Town Officials

The content below is a reproduced copy of the original response letter issued by Town officials, is reformatted to meet the Americans with Disabilities Act *Web Content Accessibility Guidelines (WCAG)*,[5] and may have included changes to spelling and grammar. The substance of the content was not changed.

Kim V. Leonard
Macedon Town Supervisor
Town of Macedon
32 Main Street
Macedon, New York 14502

315-986-5932 phone
315-986-4172 fax

Email: supervisor@macedontown.gov

Date: September 15, 2026

To: Stephanie Howes, Chief of Municipal Audits
Division of local Government and School Accountability

From: Supervisor Kim V Leonard

RE: Town of Macedon Ambulance Service Financial Operations Audit

This letter is in response to your Preliminary Draft Findings in the Town of Macedon Service Financial Operations Audit covering the period January 1, 2024 – April 15, 2026.

The Town of Macedon would like to take this opportunity to thank the NYS Office of the State Comptroller and their audit staff for doing such a thorough audit of our ambulance service financial operations and we do not dispute any of your findings. We are revising and updating our current ambulance policies and procedures; I have requested samples of Wayne County and the independent ambulance agencies' policies and procedures for their billing, collection and enforcement of ambulance service charges for services being provided. Each has a different third-party provider.

Our collecting company, **[Redacted]**, was writing off uncollectible accounts without any Town Board approval, which is the town board's responsibility. We now receive monthly statements from **[Redacted]** for reconciliations, and if found to be unable to collect, we will have back-up attached to our Town Board Resolutions writing off "uncollectible accounts" versus the third-party billing company.

The Town of Macedon has filed all AUD's covering the period 12/31/2016-12/31/2025, and our accounting records are caught up and posted through 8/31/2026. This has allowed the Accounting Department to prepare for our 2027 Budget and provide departments with current and up-to-date records to adopt realistic budgets based on historical data.

The Town Board signs every bill as presented by the Town Clerk with an Abstract listing the Voucher, Account # and back up attached to the cover sheet. We have 1 meeting in December, and the Board members are to come in and sign all vouchers through the end of the year, which are then marked as "Accounts Payable" to ensure the expense is being charged to the correct fiscal year. These vouchers are to be presented to the Town Board PRIOR for payment. December bills were not signed by the board, yet they were paid and should not have been.

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

We are in the process of creating written Town Board procedures for the approval of bills, and the Town Clerk will be listed as responsible for checking and being sure all bills have been signed PRIOR to her approving the Abstract. Our accounting program will not allow checks to be cut until the Town Clerk certifies the Abstract.

All contracts are reviewed by our Town Attorney/Firm and adopted when he/they have given us confirmation that they are complete and ready for approval by Town Board resolution. Our procurement policy will be explained to every department head, and the "Piggyback" process will be followed if we are able to attach to County and NYS bids. Thank you for sending us your email on this subject.

The Town Bookkeeper and I, as Town Supervisor, review employee salaries and enter our payroll system per the Organizational meeting. The employee identified in the audit was omitted from the Organizational Meeting records, as he was out on Workers' Compensation leave that spanned two calendar years. Upon his return, we did not do a resolution to update his new payrate. We have established a check-and-balance process: the Bookkeeper will receive copies of all Town Board minutes from the Town Clerk to ensure that personnel changes formally approved during the year are promptly reflected in the payroll system.

I have received a copy of Wayne County's RFP for outsourcing ambulance billing services, and the Town will adapt it to our ambulance service billing needs. As you stated during conversations, this should be done every 3 to 5 years to assure ambulance services remain competitive.

An Ambulance Committee will be set up for budgeting and multiyear planning so a 5-year Capital Plan can be created and maintained. This will allow long-term stability. The timing of this draft and your suggestions will assist us in starting our 2027 Budget Process.

The Town of Macedon is committed to maintaining sound financial practices, transparency and accountability for our taxpayers. As noted in your draft report, we were able to make several changes during the 4-month audit period. We look forward to receiving your audit and will continue to work on our Corrective Action Plan to submit to you.

Respectfully submitted;

Kim V Leonard
Macedon Town Supervisor

Appendix C: 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:

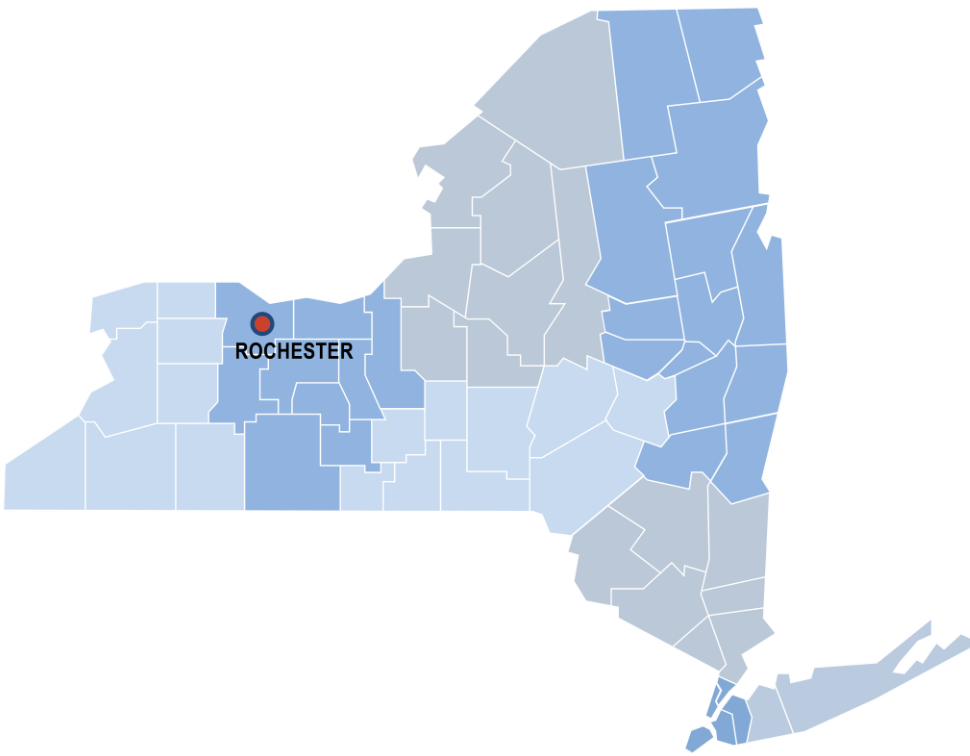
- We interviewed Board members, Town officials and the third-party billing company representative. We also reviewed Town documents including policies, Board meeting minutes and available budget-to-actual reports to gain an understanding of the Town's ambulance service operations. The documents included general background information; financial procedures for billing, collections and payment enforcement; accounts receivable and billing write-offs; budgeting; and employee salaries.
- We compared the Town's estimated revenues and appropriations with actual operating results for the Town's ambulance service for fiscal years 2024 and 2025 to determine whether the Board developed and adopted realistic budgets.
- We reviewed ambulance service contracts and agreements, specifically those related to billing to determine whether the contracts and agreements had been updated and what the terms of the agreement were.
- We used our professional judgment to select the months of December 2024 and December 2025, because it was the most recent month completed before audit fieldwork began and the Town's fiscal-year end, to compare the ambulance service PCRs, the County 911 call logs, and the third-party billing reports to determine whether all calls were properly billed.
- We used our professional judgment to select the months of December 2024 and December 2025, because it was the most recent month completed before audit fieldwork began and was the Town's fiscal-year end, and reviewed all 73 claims related to ambulance services totaling $249,372 and Board minutes to determine whether the Board adequately audited and approved claims.
- We used our professional judgment to select the months of June 2024 and December 2024 to ensure a variety of seasons and reviewed personnel files and documents and payroll records for all nine Town ambulance personnel to determine whether they were paid appropriately. We reviewed Board meeting minutes to determine whether the personnel pay rates were approved by the Board. We also reviewed all payroll records for one EMT employee after determining that there were discrepancies in his pay rate in the sample months.

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.

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 relevant population size and the sample selected for examination.

Questions?

ROCHESTER REGIONAL OFFICE
Stephanie Howes, Chief of Municipal Audits
The Powers Building • 16 West Main Street – Suite 522 • Rochester, New York 14614-1608
Tel (585) 454-2460 • Fax (585) 454-3545
Email: Muni-Rochester@osc.ny.gov
Serving: Cayuga, Livingston, Monroe, Ontario, Schuyler, Seneca, Steuben, Wayne, Yates counties



Contact

Office of the New York State Comptroller
110 State Street
Albany, New York 12236

(518) 474-4044

https://www.osc.ny.gov/

Prepared by the Division of Local Government and School Accountability

NYS FOLLOW US: osc.ny.gov/subscribe