

New York State Comptroller  
THOMAS P. DiNAPOLI

# Machias Fire District

Financial Operations

May 2026 | 2026M-14

Prepared by the Division of Local Government and School Accountability

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# Audit Results

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## Machias Fire District

### Audit Objective

Did the Machias Fire District (District) Board of Fire Commissioners (Board) and Treasurer properly manage the District's financial operations?

### Audit Period

January 1, 2024 – May 31, 2025.

We extended the audit period back to fiscal year 2023 to review fixed asset records, and forward to June 18, 2025 to review Annual Financial Report (AFR) filings.

### Understanding the Audit Area

A board of fire commissioners (fire district board) is responsible for managing and controlling the fire district's financial operations to help ensure public funds are managed with accountability, transparency and integrity. This critical function can help maintain public trust, ensure legal compliance and prevent mismanagement, waste and fraud. A fire district treasurer (treasurer) should record and report financial transactions in a timely and accurate manner to enable the fire district board to provide financial oversight and to make informed financial decisions. Accurate and timely records are essential for establishing financial accountability, ensuring proper financial management, providing transparency to taxpayers and fire district residents, and protecting public funds from misuse.

The District's budgeted appropriations for 2023, 2024 and 2025 were \$154,000, \$156,000 and \$313,000,<sup>1</sup> respectively.

### Audit Summary

The Board and Treasurer did not properly manage the District's financial operations. As a result, the Board and Treasurer hindered their ability to make informed financial decisions, assess the District's financial standing and properly plan for the future. Furthermore, without proper guidance and management of operations, the Board and Treasurer cannot assure taxpayers, District residents and other interested parties that the District's financial activities are adequately accounted for and reported. This mismanagement diminished transparency and accountability and increased the risk of financial errors, loss, waste, and fraud.

Specifically:

- The Board did not develop and adopt financial policies required by New York State General Municipal Law (GML), including an investment policy, a procurement policy and a code of ethics.
- The Board Chairman (Chairman) and four other Commissioners had a limited understanding of their financial responsibilities, and did not complete the mandatory fiscal oversight training as required by New York State Town Law (Town Law) Section 176-e.
- The Treasurer did not properly perform bank reconciliations or submit bank statements and bank reconciliations to the Board for review.

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<sup>1</sup> The \$313,000 budget for 2025 includes \$153,000 budgeted for apparatus.

- The Treasurer did not file the District's AFRs with the Office of the New York State Comptroller (OSC) in a timely manner, as the AFRs for four fiscal years (2020 through 2023) were filed between 355 and 1,441 days late.<sup>2</sup>
- The Treasurer did not submit records to the Board annually as required by Town Law Section 177, and the Board did not conduct an annual audit of the Treasurer's records.
- The Board did not develop and adopt written multiyear financial or capital plans.

The report includes 10 recommendations that, if implemented, will help the Board and Treasurer manage the District's financial operations. District officials agreed with our recommendations and indicated they would initiate corrective action.

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. 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, 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.

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<sup>2</sup> OSC's website provides more information on AFR nonfilers and the District's current AFR filing status at: <https://web.osc.state.ny.us/localgov/afr-non-filers/>.

# Financial Operations: Findings and Recommendations

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A fire district board is responsible for the general management and control of the fire district's financial operations. To properly manage financial operations, a fire district board must develop policies and procedures related to its financial operations, including investment, procurement and ethics policies. In addition, a fire district board should adopt written multiyear financial and capital plans that identify long-term priorities and goals. Each fire district commissioner is also required to attend and successfully complete training regarding their oversight duties within 270 days of their first day in office.

A treasurer, as a fire district's chief fiscal officer, also has a role in properly managing financial operations and is responsible for recording and reporting all financial transactions in a timely and accurate manner and providing periodic financial reports to the board. A treasurer is required by GML Section 30 to prepare and file the fire district's AFR with OSC within 60 days after the end of each fiscal year. A treasurer also should maintain financial records and submit them to the fire district board for annual board audits.

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

## **Finding 1 – The Board did not develop policies and procedures to provide guidance or communicate expectations regarding the District's financial operations.**

The Board did not develop and adopt investment and procurement policies or a code of ethics, each of which is required by GML.

Investment Policy – The absence of an investment policy exposed the District to potential financial risks, including missed revenue opportunities. The District lacked clear internal controls for safeguarding and managing public funds, leading to the possibility of imprudent investment decisions and potentially higher taxpayer costs, in addition to not being in compliance with GML Section 39. While we reviewed the District's investment account and did not identify any concerns, it is important to adopt an investment policy that addresses prudence and safeguarding assets in investment activities to ensure legality, safety, liquidity and yield of investing public funds.

Procurement Policy – The Board did not adopt a procurement policy as required by GML Section 104-b to ensure the prudent and economical use of public funds and to prevent favoritism, waste or fraud. Typically, a procurement policy should include procedures for obtaining verbal or written quotations for goods and services when competitive bidding is not required. Without a procurement policy, the District did not have official guidelines for seeking competition when procuring goods and services. As a result, there was an increased risk of officials not complying with bidding requirements or seeking competition, resulting in the District spending more than necessary when obtaining goods and services.

Code of Ethics – The District did not adopt a code of ethics as required by GML Section 806. While we did not identify improper payments made to the Commissioners or the Treasurer, without an official code of ethics, the Board and District officials have no written guidance to reference when ethics issues arise, increasing the risk of potential conflicts of interest, inconsistent application of ethical standards, favoritism, misuse of public resources and the appearance of impropriety within District operations.

Other Policies and Procedures – The Board also did not adopt a policy or develop procedures for maintaining proper accounting records, including completing bank reconciliations (see Finding 2 for further details). The Chairman acknowledged that the District did not have the required policies, code of ethics and other financial

policies. One Commissioner told us he thought that the District may have some policies but could not provide us with any. The remaining three Commissioners did not respond to our requests to discuss the audit.

**Training** – Because the Commissioners had a limited understanding of their financial responsibilities, we requested their mandatory fiscal oversight training records. The Chairman provided us with his training certificate, and the Treasurer provided us with a training certificate for one other Commissioner. One Commissioner, who was serving his second term, told us that he completed the required training when he was first elected. However, he was unaware that he was required to complete the training again for the new term and indicated that he would complete the training. The two remaining Commissioners did not reply to our inquiries and the District did not have training certificates for them on file.

While developing and adopting financial policies and procedures will not guarantee error-free financial operations, they are required and help to communicate the Board’s role for oversight and the expectations of District officials and members involved with financial operations. When followed, financial policies and procedures help to reduce the risk of errors or irregularities occurring and not being identified and corrected.

## Recommendations

The Board should:

1. Adopt the required investment and procurement policies and a code of ethics, and develop and adopt policies and procedures related to financial operations and monitor for compliance. For the code of ethics policy, our office also provides guidance for preparation at: <https://www.osc.ny.gov/files/local-government/publications/pdf/model-code-of-ethics-fags.pdf>.
2. Ensure that all elected Commissioners complete the mandatory fiscal oversight training within 270 days of their first day in office, as required by Town Law Section 176-e, and seek training in financial management and adopting required policies.

## Finding 2 – The Treasurer did not properly prepare bank reconciliations or properly file the required AFR, and the Board did not audit the Treasurer’s records.

The Board did not establish written policies or procedures for performing District financial activities, including performing bank reconciliations, and submitting the District’s AFR to OSC. Additionally, the Treasurer did not provide the Board with records, as required, to review the District’s financial operations.

**Monthly Bank Reconciliations** – The Board did not request or receive bank statements or bank reconciliations from the Treasurer during the audit period and the Treasurer did not properly prepare bank reconciliations. The Treasurer reviewed bank statements and documented the book balance and bank balance and noted the difference between the two balances as outstanding checks, but did not list the checks. At other times, the Treasurer indicated on the bank statements that the book and bank amounts balanced without indicating what the book balance was or listing relevant outstanding checks.

This type of review did not constitute a bank reconciliation and would not identify errors between the Treasurer’s records and bank account. Furthermore, the Treasurer recorded all financial transactions and handwrote all checks, which created a significant risk of fraud and errors going undetected. The Board’s regular review of bank statements and bank reconciliations is especially crucial because it serves as a vital safeguard against potential fraud, ensures financial accuracy and demonstrates the Board’s commitment to responsible financial management. We performed bank account reconciliations as of December 31, 2024 and March 31, 2025, and determined that the differences between bank and book balances were supported by outstanding checks.

**AFR** – The Treasurer did not file the District’s required AFRs with OSC for four consecutive years (2020 through 2023)<sup>3</sup> in a timely manner.<sup>4</sup> The Treasurer submitted all four AFRs between February 11, 2025 and February 20, 2025, or between 355 and 1,441 days past the required deadlines. The Board did not provide oversight to ensure the Treasurer filed the District’s required AFRs in a timely manner. The Chairman and Treasurer told us that they were not previously aware of the annual filing requirement but the Treasurer said she became aware when she noticed a message from OSC in the District’s e-mail. When AFRs are not filed, the Board, taxpayers, District residents, OSC and other interested parties are denied the ability to assess the District’s financial standing and the transparency of operations is diminished.

**Annual Reporting and Audit** – The Treasurer did not submit records to the Board annually as required by Town Law Section 177 and the Board did not request to review the Treasurer’s records. Additionally, the Board did not receive or review the Treasurer’s records and reports since the Treasurer was elected to the position in 2020. The Chairman and Treasurer told us again that they were not aware of the annual reporting requirement.

In March 2025, the Board discussed hiring a certified public accounting (CPA) firm to audit the District’s fiscal year 2023 and 2024 financial records, but the Treasurer and one Commissioner told us the District did not find a firm. Although an independent audit was not required for the District, the Board was responsible for the general management and control of the District’s finances, which included routinely monitoring and reviewing the work performed by those who handle money as part of their District responsibilities. The Board should not assume that the Treasurer’s work required no oversight or review, and should actively monitor and review the Treasurer’s records.

Conducting the required annual audits can help officials detect and prevent loss or theft of funds. In the absence of an annual audit, there is no verification that transactions have been properly recorded or that all funds have been properly accounted for, diminishing the Board’s ability to assess financial operations. Annual audits are particularly important in small operations that cannot adequately segregate financial duties. The Board, Treasurer and District officials should refer to OSC’s guidance entitled *The Internal Audit Process for Fire Districts*, which contains guidance and a checklist to assist the Board and District officials in performing an annual audit.<sup>5</sup>

## Recommendations

The Board should:

3. Establish written policies and procedures related to the District’s financial activities, including performing monthly bank reconciliations and submitting AFRs to OSC.
4. Request and review monthly bank statements and bank reconciliations.
5. Ensure the Treasurer prepares and files the District’s AFR with OSC within 60 days of the close of the fiscal year as required.
6. Ensure the Treasurer submits financial records to the Board annually as required.
7. Review the Treasurer’s records annually.

The Treasurer should:

8. Prepare monthly bank reconciliations for all District bank accounts properly.
9. Submit financial records to the Board annually as required.

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<sup>3</sup> The Treasurer filed the 2024 AFR in a timely manner.

<sup>4</sup> See supra, note 2.

<sup>5</sup> <https://www.osc.ny.gov/files/local-government/resources/pdf/internalauditprocess.pdf>

## Finding 3 – The Board did not develop and adopt multiyear financial or capital plans.

The Board did not transparently communicate and justify its financial decisions by developing written multiyear financial or capital plans. The lack of these plans hindered the Board's ability to effectively manage its finances and may have led to unplanned and potentially unnecessary spending, including the acquisition of equipment that was not used by District officials. For example, the District paid \$295,000 for a used fire truck in February 2025 and \$4,200 for two shipping containers and \$2,500 for a used pontoon boat in December 2023, all of which were not operational as of July 15, 2025. At the time of our audit, the used fire truck was at a car shop for repairs and we observed the two shipping containers and pontoon boat sitting idle and unused in the District's parking lot.

The Chairman, one Commissioner and the Fire Chief told us that the equipment required further work and the District needed more time to make them operational. They also told us they intended to use the shipping containers for firefighter training and that windows and doors needed to be installed to mimic a room. However, they did not provide a timeframe for the work to be completed on the containers. Similarly, they told us that the used pontoon boat was to be retrofitted to fight boat and house fires near a lake, and would be used to rescue people from the water. However, no work was performed on the pontoon boat to make it operational. Subsequently, after our audit fieldwork ended, the Chairman told us that the two shipping containers were being used for storage and the Board decided to sell the pontoon boat.

The establishment of written multiyear financial and capital plans would help guide officials as they develop future budgets and provide more transparency to taxpayers and District residents on the District's long-term financial and capital goals. The lack of written multiyear financial and capital plans limits the Board's ability to effectively manage finances and address future needs. The Board should refer to OSC's *Local Government Management Guide: Multiyear Financial Planning*<sup>6</sup> and *Local Government Management Guide: Multiyear Capital Planning*<sup>7</sup> to assist with developing these plans.

## Recommendation

10. The Board should develop and adopt written multiyear financial and capital plans to better manage its finances and meet its capital needs and update the plans periodically.

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<sup>6</sup> <https://www.osc.ny.gov/files/local-government/publications/pdf/multiyear-financial-planning.pdf>

<sup>7</sup> <https://www.osc.ny.gov/files/local-government/publications/pdf/multiyear-capital-planning.pdf>

# Appendix A: Profile, Criteria and Resources

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## Profile

The District provides fire protection services and emergency medical services for the Town of Machias located in Cattaraugus County. The District is governed by an elected five-member Board that is responsible for the District's overall financial management. The elected Treasurer serves as the District's chief fiscal officer and is responsible for the accounting of District funds and preparing monthly and annual financial reports.

## Criteria

A fire district's board and treasurer are responsible for properly managing the fire district's financial operations by providing adequate guidance and oversight. This includes developing and adopting required policies, conducting financial activities transparently, reviewing and auditing financial records, planning for long term financial operations and complying with laws and regulations. The fire district treasurer is the chief fiscal officer responsible for the custody and disbursement of fire district funds, as directed by the board.

To effectively oversee financial operations, the fire district board should establish a system of internal controls which includes adopting policies related to financial operations, including:

- An investment policy, as required by GML Section 39, that provides guidance on how to manage fire district investments. The investment policy should establish a set of procedures to meet investment objectives, help ensure that investment assets are adequately safeguarded, establish and maintain internal controls and proper accounting records, and provide accurate reporting and evaluation of investment results.
- A procurement policy, as required by GML Section 104-b, that provides guidelines for procuring goods and services not subject to the competitive bidding requirements in GML Section 103. Procurement policies and procedures generally ensure that competition is sought in a reasonable and cost-effective manner for procurements that fall below the bidding thresholds and for other contracts not subject to the competitive bidding requirements.
- A code of ethics, as required by GML Section 806, is a guide for fire district officers, employees and members that sets a standard for the expected conduct in the discharge of official business. A code must provide standards of conduct with respect to disclosure of interests in legislation that is before the board, the holding of investments that conflict with official duties, private employment in conflict with official duties and future employment.

In addition to policies required by law, a fire district board should adopt policies and procedures to guide other areas of financial operation, particularly where there is high inherent risk of fraud, waste, or abuse, or where a fire district would benefit from specific guidance in carrying out a fire district function or activity. Areas of operation prone to errors or problems and areas of operation that are complex or unique often require appropriate policy guidance.

Town Law Section 176-e requires every elected and appointed fire commissioner to attend and successfully complete the OSC-approved training course within 270 days of their first day in office. The training covers the fire commissioners' legal, fiduciary, financial, procurement, ethical and other responsibilities. Fire commissioners are required to complete the training each time they are elected, re-elected, appointed or re-appointed to office.

A fire district board should develop written procedures related to bank reconciliations and annual reporting for the fire district treasurer, especially when there is limited segregation of duties. A key mitigating control includes requiring the treasurer to reconcile fire district bank accounts monthly. This allows the fire district board to verify that all collection and disbursement transactions are accurately captured and recorded promptly, helping to

prevent unauthorized, improper or fraudulent activities, as well as errors made by the treasurer. The fire district board should also periodically review and verify the accuracy of these reconciliation reports to ensure ongoing financial integrity.

A fire district treasurer is required by GML Section 30 to prepare and file the fire district's AFR with OSC within 60 days after the end of the fiscal year. Filing timely and accurate AFRs is essential for transparency and financial oversight.

Town Law Section 177 requires a fire district treasurer to submit their books, records, receipts, claim vouchers and canceled check images to the board annually so the board can review the treasurer's records for accuracy and completeness. Fire districts with annual revenues less than \$400,000 may obtain independent audits but are not required to do so. In addition to having an external annual audit, the fire district board should conduct an internal audit of the officers and employees who handle money as part of their fire district duties.

A fire district board should also develop written multiyear financial and capital plans. Planning on a multiyear basis allows fire district officials to identify developing revenue and expenditure trends, determine the appropriate funding and use of reserve funds, and address equipment and capital needs by setting long-term priorities and goals.

## Additional Resources

OSC *Local Government Management Guides* and other informational resources that are available on our 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 Internal Audit Process for Fire Districts*: <https://www.osc.ny.gov/files/local-government/resources/pdf/internalauditprocess.pdf>
- *Multiyear Financial Planning*: <https://www.osc.ny.gov/files/local-government/publications/pdf/multiyear-financial-planning.pdf>
- *Multiyear Capital Planning*: <https://www.osc.ny.gov/files/local-government/publications/pdf/multiyear-capital-planning.pdf>

In addition, local officials can use our 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

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The content below is a reproduced copy of the original response letter issued by District officials and is reformatted to meet the Americans with Disabilities Act *Web Content Accessibility Guidelines (WCAG)*,<sup>8</sup> and may have included changes to spelling and grammar. The substance of the content was not changed.

Machias Fire District  
3548 Main Street  
PO Box 162  
Machias, New York 14101

Unit Name: Machias Fire District  
Audit Report Title: Financial Operations  
Audit Report Number: 2026M-14

To Whom it May Concern:

Please find below the Machias Board of Fire Commissioners Written Response and Corrective Action Plan.

For each recommendation included in the audit report, the following is our corrective action(s) taken or proposed. For recommendations where corrective action has not been taken or proposed, we have included the following explanations.

Recommendation #1 – The Board did not develop policies and procedures to provide guidance or communicate expectations regarding the District's financial operations.

Implementation Plan of Action: The Machias Fire District Board of Fire Commissioners agrees with recommendation #1 and will develop, adopt and implement an Investment Policy, Procurement Policy and Code of Ethics as required.

Implementation Date: 7/21/26

Person Responsible for Implementation: Machias Fire District Board of Fire Commissioners.

Recommendation #2 – The Treasurer did not properly prepare bank reconciliations or properly file the required AFR, and the Board did not audit the Treasurer's records.

Implementation Plan of Action: The Machias Fire District Board of Fire Commissioners and Treasurer agree with recommendation #2 and the new Treasurer will be converting all records to QuickBooks and will be able to easily supply a bank reconciliation to the Board of Fire Commissioners monthly. The Board of Fire Commissioners will be supplied with the monthly bank statements and bank reconciliation at its monthly meeting. This will alleviate handwritten checks, as well as preparing a handwritten bank reconciliation monthly. Regarding the annual AFR, the retired Treasurer was unaware that the annual AFR was required. She did not take the time to get all the delinquent AFR's recorded prior to her retirement. The new Treasurer is aware of the requirement and is working with OSC to get the login information and get this year's AFR recorded and shall proceed with the annual recording of the AFR in the future. The new Treasurer will also supply all records for an annual audit to the Board of Fire Commissioners for their review.

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<sup>8</sup> <https://www.ada.gov/resources/2024-03-08-web-rule/#highlights-of-the-requirements-in-the-rule>

Implementation Date: 7/21/26 and annually as noted above.

Person Responsible for Implementation: Machias Fire District Board of Fire Commissioners and Machias Fire District Board of Fire Commissioners Treasurer.

Recommendation #3 – Establish written policies and procedures related to the district's financial activities, including performing monthly bank reconciliations and submitting AFRs to OSC.

Implementation Plan of Action: The Machias Fire District Board of Fire Commissioners agrees with recommendation #3 and changes will be made per #2 and we will discuss implementing policies and procedures regarding this recommendation in the future.

Implementation Date: 5/19/26

Person Responsible for Implementation: Machias Fire District Board of Fire Commissioners and Machias Fire District Board of Fire Commissioners Treasurer.

Recommendation #4 – Request and review monthly bank statements and bank reconciliations.

Implementation Plan of Action: The Machias Fire District Board of Fire Commissioners agrees with recommendation #4 and changes will be made per #2.

Implementation Date: 5/19/26

Person Responsible for Implementation: Machias Fire District Board of Fire Commissioners and Machias Fire District Board of Fire Commissioners Treasurer.

Recommendation #5 – Ensure the Treasurer prepares and files the District's AFR with OSC within 60 days of the close of the fiscal year as required.

Implementation Plan of Action: The Machias Fire District Board of Fire Commissioners agrees with recommendation #5 and changes will be made per #2 and the Treasurer will work with OSC per the contact information given by the Auditor at the exit interview.

Implementation Date: 5/19/26

Person Responsible for Implementation: Machias Fire District Board of Fire Commissioners and Machias Fire District Board of Fire Commissioners Treasurer.

Recommendation #6 – Ensure the Treasurer submits financial records to the Board annually as required.

Recommendation #7 – Review the Treasurer's records annually or hire a CPA to conduct an annual audit.

Recommendation #8 – Prepare monthly bank reconciliations for all District bank accounts properly.

Recommendation #9 – Submit financial records to the Board annually as required.

Implementation Plan of Action: The Machias Fire District Board of Fire Commissioners agrees with recommendations #6, 7, 8 and 9 and changes will be made per #2.

Implementation Date: 5/19/26

Person Responsible for Implementation: Machias Fire District Board of Fire Commissioners and Machias Fire District Board of Fire Commissioners Treasurer.

Recommendation #10 – Develop and adopt written multiyear financial and capital plans to better manage its finances and meet its capital needs and update the plans periodically.

Implementation Plan of Action: The Machias Fire District Board of Fire Commissioners agrees with recommendation #10 and the Board of Fire Commissioners and Fire Department Chief are currently working with its new Treasurer to develop a multiyear financial and capital plan.

Implementation Date: 7/21/26

Person Responsible for Implementation: Machias Fire District Board of Fire Commissioners and Machias Fire District Board of Fire Commissioners Treasurer.

Jared Haines, Chairman

5/18/26

# Appendix C: Audit Methodology and Standards

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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 District's financial operations, internal controls and oversight of the Treasurer's duties, including the financial recording and reporting process, and to determine whether the Board:
  - Established policies and procedures.
  - Received and reviewed sufficient information to carry out its oversight responsibilities.
  - Performed an annual audit or review of the Treasurer's records and reports.
  - Prepared multiyear financial and capital plans.
- We inquired about assets observed on the District's premises and a firetruck purchased during the audit period to determine the purpose and condition of the items.
- We requested and reviewed training completion certificates to determine whether the Chairman and Commissioners completed the mandatory training.
- We reviewed the Treasurer's accounting records to determine whether bank reconciliations were performed properly.
- We reviewed the District's AFR filings for 2020 through 2024 (as of June 18, 2025) to determine whether they were filed within 60 days after the close of the fiscal year.

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.

# Questions?

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## **BUFFALO REGIONAL OFFICE**

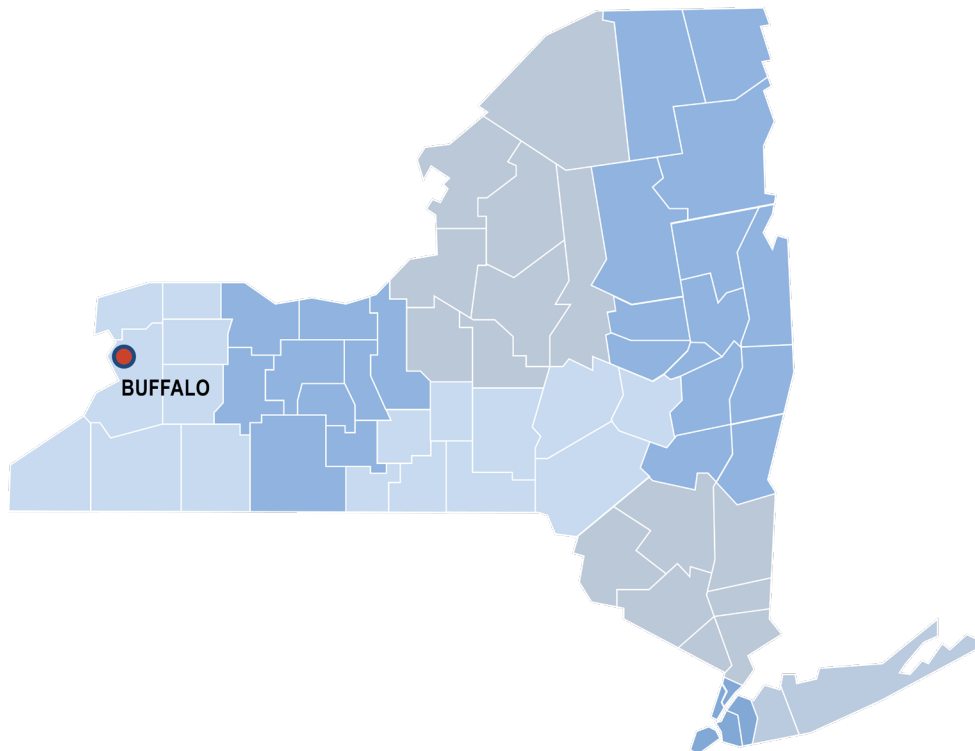
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