

New York State Comptroller
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Moravia Joint Fire District Procurement

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Prepared by the Division of Local Government and School Accountability

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Audit Results

Moravia Joint Fire District

Audit Objective

Did Moravia Joint Fire District (District) officials ensure they procured goods and services in an economical manner?

Audit Period

January 1, 2024 – February 12, 2026.

We extended the audit period back to January 1, 2022 to review the purchase of a mini pumper truck.

Understanding the Audit Area

A board of fire commissioners and fire district officials should seek competition for goods and services to help guard against favoritism, extravagance, fraud and corruption, while allowing interested vendors a fair and equal opportunity to compete.

The District purchased \$863,092 in goods and services during the period of January 1, 2024 through October 31, 2025.

Audit Summary

District officials did not ensure they procured goods and services in an economical manner. District officials did not always use a competitive process to procure goods and services in accordance with statutory requirements set forth in New York State General Municipal Law (GML), or the District's procurement policy (Policy). When District officials do not seek competition or document the methods used to procure goods and services, taxpayers have less assurance purchases are made in the most prudent and economical manner, in the District's best interest, without favoritism and in compliance with applicable statutes.

Specifically, District officials could not support goods and services totaling \$589,180 were procured in the most economical manner. They did not:

- Obtain competitive bids for two vehicles that collectively cost \$51,114;
- Ensure the solicitation of bids provided the most opportunity for competition for the procurement of a mini pumper truck, for which they paid \$419,009; or
- Follow the Board of Fire Commissioners (Board) adopted Policy for procurements not subject to GML competitive bidding requirements by not providing written quotes for 36 purchases totaling \$118,051.
- Establish a comprehensive Policy that includes competition requirements for procurements from \$10,000 to \$19,999 that are not subject to competitive bidding.

This report includes two recommendations that, if implemented, will improve the District's procurement of goods and services. District officials generally agreed with our recommendations and indicated they have initiated, or planned to initiate, corrective action.

This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the Office of the New York State Comptroller's (OSC's) 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. 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 OSC 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 the CAP, please refer to the OSC brochure, *Responding to an OSC Audit Report*, which was provided with the draft audit report. The Board is encouraged to make the CAP available for public review.

Procurement: Finding and Recommendations

One method to help ensure the solicitation of cost-effective goods and services is seeking competition when required by law or the fire district's procurement policy, which is adopted by the board of fire commissioners. Well-planned solicitation efforts for formal competitive bids, issuing requests for proposals (RFPs) or obtaining written quotes are effective ways to reach as many qualified vendors as possible.

Fire district officials are generally required by GML Section 103 to solicit competitive bids for purchase contracts above \$20,000 through public advertisement.

In addition to GML Section 103, a fire district board is required by GML Section 104-b to adopt written policies and procedures for procuring goods and services not subject to competitive bidding requirements. The District's Policy outlines how officials should seek competition for purchases over certain dollar thresholds.

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

Finding 1 – District officials did not always seek competition when procuring goods and services.

District officials made 225 purchases of goods and services totaling \$863,092 from January 1, 2024 through October 31, 2025. We reviewed 42 purchases totaling \$540,472 and determined that District officials did not always solicit competition in accordance with statutory requirements set forth in GML or the Policy.

Competitive Bidding – We reviewed three purchases with payments totaling \$401,923¹ each of which was subject to the competitive bidding requirements set forth in GML. Our review was to determine whether District officials solicited competition as required by GML. District officials did not competitively bid two purchases totaling \$51,114. In addition, the method of solicitation of bids by the District may have limited competition for a mini pumper truck, for which officials made payments totaling \$350,809 from January 1, 2024 through October 31, 2025.²

- District officials did not competitively bid for the procurement of two vehicles, each in excess of \$20,000 and subject to the competitive bidding requirements set forth by GML. The total cost of the two vehicles was \$51,114, which was paid in February 2024. This occurred partly because two Board members were not aware that the District was subject to the competitive bidding requirements under GML. One Board member told us he knew that competitive bidding requirements were not followed, but thought it was a good deal and District officials had to make the purchase quickly. However, the procurement required competitive bidding and a competitive process could result in a more economical purchase.
- District officials solicited bids and subsequently purchased a mini pumper truck in 2022 and completed payments totaling \$419,009 in 2024. From January 1, 2024 through October 31, 2025 the District made \$350,809 in payments for this truck.³ However, the District's timeframe for awarding the contract may not have provided the most opportunity for competition. For example, the advertisement soliciting bids for the mini pumper truck was approximately two weeks for interested parties to request, obtain and review the information packet including the 69-page bid specifications document. Furthermore, the bid specifications required, among other things, engineering drawings submitted with the bid, blueprints produced on computer-aided-design equipment, and specific brand and models of equipment to be installed, such as for the electronic siren amplifier and light-emitting diode (LED) surface mount scene light. These specifications would have required time for prospective bidders to prepare their bids.

¹ This does not include a \$68,200 payment toward the mini pumper truck in 2023.

² Ibid

³ Ibid

Therefore, given the limited amount of time between advertising and the award by the District of the mini pumper truck, competition for the procurement of this apparatus may have been diminished.

Consequently, the vendor that District officials used to write the bid specifications was the only bid received, at \$420,756. Although there is no direct prohibition on a prospective bidder preparing specifications for the District, District officials should carefully review and scrutinize the bid specifications to help ensure the specifications have not been tailored so as to exclude other bidders or otherwise impair the competitive process. When we discussed this concern, one Board member told us that it was difficult to get vendors to bid when they did not design and write the specifications. However, the Board member also told us that they did not have a selection process for the bid specification writing and used the vendor because that was who they previously purchased their trucks from. Under these circumstances, implementing a longer period of time for vendors to submit bids would have given other vendors more time to prepare a bid, which in turn could have increased the potential of more competition and additional cost savings.

Purchases Under Competitive Bidding Thresholds – We used our professional judgment to select a sample of 39 purchases totaling \$138,549 that were not subject to competitive bidding requirements and determined that District officials did not solicit quotes as required by the Policy for 36 purchases totaling \$118,051.

- District officials could not provide written quotes and a purchase request form for 36 purchases totaling \$118,051 for items such as hoses, turnout gear and boots. The Policy requires certain purchases to be supported by three written quotes and a purchase request form or documentation explaining the lack of quotes. Although Board members and the Treasurer told us that District officials obtained quotes, no written documentation was provided to us for review. Furthermore, the Treasurer and two Board members were not aware of the Policy.
- District officials did not maintain documentation to help support that the District made one purchase, totaling \$16,720, for truck parts and repairs in an economical manner. This was because the Policy did not set requirements to seek competition for the purchases of goods and services for the dollar amounts from \$10,000 to \$19,999.

When District officials do not seek competition or document the methods used to procure goods and services, taxpayers have less assurance purchases are made in the most prudent and economical manner, in the District's best interest, without favoritism and in compliance with applicable statutes.

Recommendations

1. District officials should procure goods and services according to applicable statutes and the Policy, to the extent practicable, provide opportunities to maximize participation in the competitive process and complete and retain relevant supporting documentation, such as bids, quotes and purchase request forms.
2. The Board should review, update and enforce the Policy to provide clear guidance for the procurement of all goods and services not subject to competitive bidding to help ensure that such goods and services are procured in an economical manner.

Appendix A: Profile, Criteria and Resources

Profile

The District provides fire protection services within the Town of Moravia in Cayuga County. The elected five-member Board of Fire Commissioners is responsible for the District's overall financial management and safeguarding its resources.

The Treasurer is the District's chief fiscal officer, provides claim vouchers to the Board at each meeting for its approval and is responsible for disbursing District funds. Members purchasing items are responsible for receiving and documenting quotes and submitting the documentation to the Treasurer.

Criteria

A board of fire commissioners should ensure goods and services are procured according to statutory requirements. Fire district officials are generally required by GML Section 103 to solicit competitive bids for purchase contracts exceeding \$20,000 through public advertisement. Generally, when the purchase contract is subject to competitive bidding, fire district officials should award the contract to the lowest responsible bidder.

District officials should also ensure the bidding process, which includes drafting bid specifications, does not restrict competition. For example, bid specifications should not be too vague or indefinite, so that competing bidders have enough information to formulate intelligent bids or offers. Specifications also should avoid being unduly restrictive, thereby limiting open and fair competition among vendors. Furthermore, although there is no direct prohibition on a prospective bidder preparing specifications for a fire district, district officials should carefully review and scrutinize the bid specifications to make sure the specifications have not been tailored so as to exclude other bidders or otherwise impair the competitive process. Using a fair bid process may increase participation in the competitive process, resulting in potential cost savings.

In addition to GML Section 103, a board of fire commissioners is required by GML Section 104-b to adopt written policies and procedures for procuring goods and services not subject to competitive bidding requirements. The procurement policy may set forth circumstances or types of procurement for which solicitation of alternative proposals will not be in the fire district's best interest and should describe procedures for maintaining documentation to support and verify actions taken.

The District's Policy requires that every purchase be reviewed to determine whether it is a purchase contract or a public works contract and whether the purchase is subject to competitive bidding. The decision that a purchase is not subject to competitive bidding should be documented in writing by the individual making the purchase. The Policy requires that goods and services over \$250 not subject to competitive bidding or excluded by the Policy, be secured through use of request for proposals, written quotations, or other methods to ensure goods will be purchased at the lowest price and without favoritism. The Policy states the purchaser will document the attempt to obtain the required number of proposals or quotations. Documentation or an explanation is required when a contract is not awarded to the lowest responsible quote or proposal. The Policy also requires a purchase request form for purchases between \$250 and \$9,999; however, the Policy does not address requirements for purchases from \$10,000 to \$19,999.

Additional Resources

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

- *Seeking Competition in Procurement*: <https://www.osc.ny.gov/files/local-government/publications/pdf/seeking-competition-in-procurement.pdf>
- *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>
- *Multiyear Capital Planning*: <https://www.osc.ny.gov/files/local-government/publications/pdf/multiyear-capital-planning.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 and is reformatted to meet the Americans with Disabilities Act *Web Content Accessibility Guidelines (WCAG)*,⁴ and may have included changes to spelling and grammar. The substance of the content was not changed.

Moravia Joint Fire District
P.O. Box 161, 38 Keeler Avenue
Moravia, NY 13118
(315) 497-1700

The Moravia Joint Fire District thanks the Comptroller for its in-depth review of our financial and procurement practices. The District is committed to continuously improving our systems while ensuring full compliance with all applicable laws and best practices.

We agree that all purchases over \$20,000 and services over \$35,000 must be competitively bid, and we are fully committed to doing so. We have engaged an attorney experienced in public bidding to assist us in eliminating even the appearance of favoritism in our purchasing practices. We also agree that more complex purchases should allow bidders adequate time to prepare their submissions. Additionally, we will improve our documentation of quotes obtained for purchases below the bidding threshold. We have already begun revising our bidding and procurement policies and will formally adopt updated policies prior to August 2026.

Thank you again for your assistance in helping us strengthen our practices.

Sincerely,

Daniel Gibson
Chairperson
Moravia Joint Fire District

⁴ <https://www.ada.gov/resources/2024-03-08-web-rule/#highlights-of-the-requirements-in-the-rule>

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 District officials and reviewed Board meeting minutes and the Policy to gain an understanding of the District's procurement process.
- We reviewed the 225 disbursements totaling \$863,092 from January 1, 2024 through October 31, 2025 to identify the purchases subject, and not subject, to competitive bidding.
 - We identified three purchases totaling \$401,923 subject to competitive bidding. We interviewed District officials and reviewed available procurement documentation to determine whether the Board complied with competitive bidding statutes and adequately documented purchasing decisions.
 - We used our professional judgment to select a sample of 39 purchases totaling \$138,549 that were not subject to competitive bidding. We included purchases from the various thresholds established in the Policy. We reviewed invoices and available procurement documentation (such as quotes and purchase request forms) to determine whether the purchases were for reasonable District purposes and that District officials complied with the Policy and adequately documented purchasing decisions.
- We extended the audit period back to January 1, 2022 to review Board meeting minutes, bid solicitation advertisement, bid specifications, and the awarded bid for the mini pumper truck to determine whether it was competitively purchased, paid according to the bid award and if the bid solicitation process ensured the most competition.

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

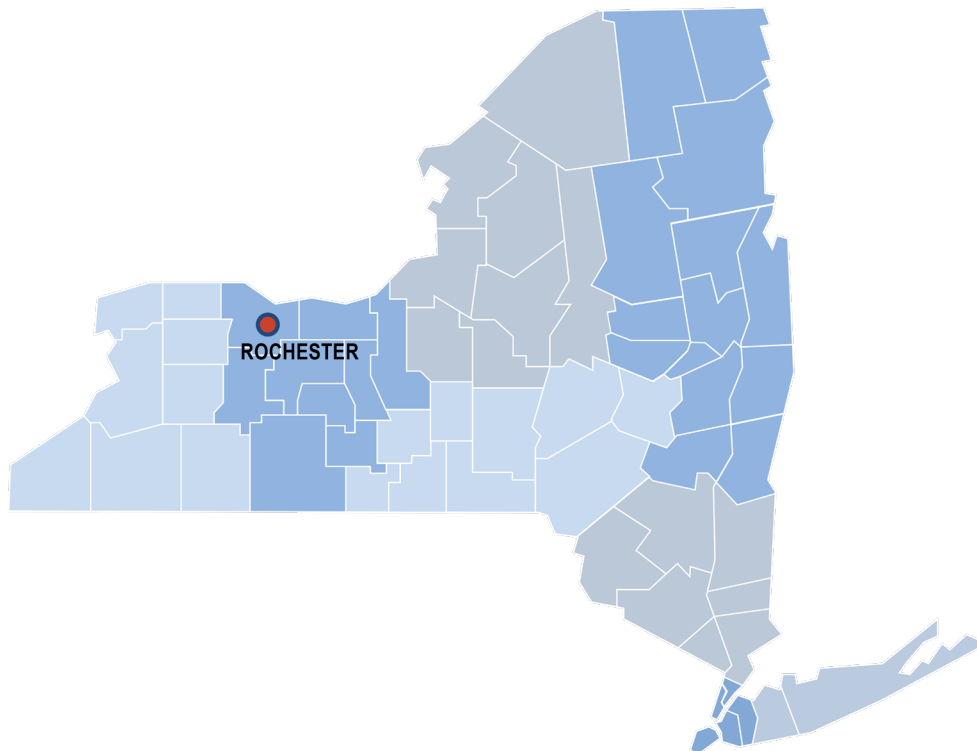
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