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May 2026

Robert Hyden, Chairman
Members of the Board of Fire Commissioners
Quaker Street Fire District
10136 Duanesburg Road
Delanson, NY 12053

Report Number: 2021M-96-F

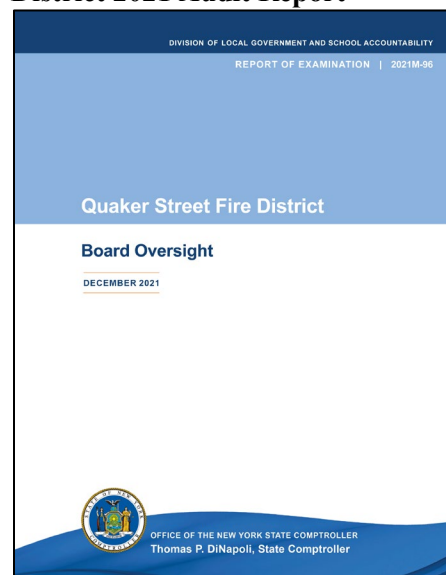
Dear Chairman Hyden and Members of the Board of Fire Commissioners:

One of the Office of the State Comptroller’s primary objectives is to identify areas where local government officials can improve their operations and provide guidance and services that will assist them in making those improvements. The Office also works to develop and promote short-term and long-term strategies to enable and encourage fire district officials to reduce costs, improve service delivery and to account for and protect their fire district’s assets.

In accordance with these objectives, we conducted an audit of the Quaker Street Fire District (District) to determine whether the District’s Board of Fire Commissioners (Board) provided oversight to ensure purchases complied with the District’s procurement policy, claims were adequately reviewed, and the Annual Financial Reports (AFR)¹ were filed in a timely manner. The Board consists of five members (Commissioners) including one who serves as Chairman.

As a result of our audit, we issued a report, dated December 2021, identifying certain conditions and opportunities for the Board’s review and consideration (Figure 1). In response to the audit, District officials filed a corrective action plan (CAP) with our Office in November 2021. The CAP identified the actions the Board planned to take to implement the audit recommendations.

Figure 1: Quaker Street Fire District 2021 Audit Report



<https://www.osc.ny.gov/files/local-government/audits/2021/pdf/quaker-street-fire-district-2021-96.pdf>

¹ During our audit, and at the time of the audit report’s release, the AFR was known as the Annual Update Document, or AUD. The District’s CAP uses this term accordingly. The AUD became known as the AFR in 2023.

To further our policy of providing assistance to local governments, we revisited the District on November 24, 2025. Our follow-up review was limited to interviews with Commissioners and the District's Treasurer (Treasurer) and inspection of certain documents related to the issues identified in our report and a review of the District's CAP.²

Based on our limited procedures, the Board partially implemented one recommendation and did not implement six recommendations. The Commissioners did not provide reasonable explanations for why the Board did not implement each recommendation. Until all recommendations are implemented, the Board cannot ensure District assets are fully safeguarded.

Recommendation 1 – Treasurer Oversight

The Board should ensure all Commissioners are aware of the Commissioner responsibilities, as addressed in the required fire commissioner training, and provide appropriate oversight of the Treasurer's duties that fulfill these responsibilities.

Status of Corrective Action: Not Implemented

Corrective Action Plan: The District's CAP did not address this recommendation.

Observations/Findings: We determined that none of the five Commissioners completed the mandatory fiscal oversight training within 270 days of the start of their term as required. Three Commissioners completed the training late (one of whom was over three years into their five-year term before taking the training) and two Commissioners have not completed the training during their current terms. As a result, the Commissioners were still not fully aware of their responsibilities and did not provide adequate oversight of the Treasurer's duties. None of the Commissioners had valid reasons why they did not complete the training within the required time period. It is important for all Commissioners to complete the mandatory training in the required time period because it provides them with proper understanding of how to monitor the District's financial activities and provide adequate oversight of the District's operations.

Recommendation 2 – Procurement Policy

The Board should update the procurement policy to provide guidance for purchases below bidding thresholds.

Status of Corrective Action: Not Implemented

Corrective Action Plan: The District's CAP stated, "*The procurement policy is currently being written at this time and completion date is expected by November 15, 2021.*"

Observations/Findings: Although the initial audit was released over four years ago, three Commissioners told us the Board did not update the procurement policy because its priority was organizing and computerizing the District's manual accounting records in order to complete and file the District's outstanding AFRs (See Recommendation 7). They also told us that the Board

² See Appendix A for the District's CAP to the OSC audit report.

changed the District's policy requiring at least two verbal or written quotes for purchases above \$2,500, but did not formalize the change with a policy amendment or written procedures. Without formally adopting an updated procurement policy, the Board is not properly communicating to District officials and members its intentions regarding minimum requirements for District purchases, increasing the risk that the District may overpay for goods or services.

Recommendation 3 – Competitive Bidding and Procurement

The Board should ensure officials follow competitive bidding statutes and procurement policy requirements.

Status of Corrective Action: Not Implemented

Corrective Action Plan: The District's CAP did not address this recommendation.

Observations/Findings: We reviewed all procurements made from January 2024 through November 2025 that required competition, including 15 purchases totaling \$121,898 and 10 aggregate propane purchases totaling \$11,930. Only one purchase, totaling \$2,700 for a trailer, had documentation that two verbal quotes were obtained as required. None of the remaining 24 purchases totaling \$131,128 had documentation indicating that competition was sought.

One Commissioner told us that requisitioners try to get two or more quotes but often only one vendor will respond. The Treasurer told us competition was sought for some of these purchases, but it was not documented. The Treasurer also told us the District made specific purchases from trusted local vendors or vendors it has used for many years. However, without documentation that District officials sought competition, or the explanation for why they relied on certain vendors, there is no evidence that District officials procured goods and services in the most economical way and in the best interest of taxpayers.

Recommendation 4 – Meals and Refreshments

The Board should adopt a meal and refreshment policy and procedures that define when it is appropriate for the District to provide or reimburse for meals and refreshments, describes the required documentation to justify the direct business purpose for meals and refreshments, and identifies the participants and who authorized the meal or refreshment.

Status of Corrective Action: Not Implemented

Corrective Action Plan: The District's CAP stated "*A resolution by the Board of Fire Commissioners on food procurement has been written. It stipulates that food (no alcohol) will only be provided during business meetings, e.g. Organizational Meeting of the Fire Commissioner, and Town Fire Officers Meeting with the firemen. A detailed invoice and receipt will be submitted to the Treasurer immediately following the meeting.*"

Observations/Findings: A Commissioner and the Treasurer told us the Board did not adopt a meal and refreshment policy because the Board determined it would no longer provide or reimburse for

meals and refreshments. We reviewed all disbursements from January 2024 through November 2025 and determined that no such purchases or reimbursements were made during this period. Since it was the Board’s past practice to provide meals and refreshments on certain occasions, the Board should consider adopting a policy to clearly communicate its intent.

Recommendation 5 – Credit Card Policy

The Board should adopt a credit card policy that includes monitoring and oversight procedures for the use of fuel credit cards.

Status of Corrective Action: Not Implemented

Corrective Action Plan: The District’s CAP stated “*A resolution was passed by the Board of Commissioners granting the Treasurer permission to make timely payments for utility bills BEFORE the monthly meeting of the Commissioners, to avoid late charges. We have also instituted a required receipt policy for fuel credit cards that is currently being intentionally enforced, such a policy includes an agreed upon location for storing of all receipts. These receipts will also be entered into the monthly invoice eliminating late charges.*”

Observations/Findings: Again, although more than four years have passed since the audit was released, three Commissioners told us the Board did not adopt a fuel credit card policy because its focus was on organizing and computerizing the District’s accounting records to complete and file the District’s outstanding AFRs (see Recommendation 7). We reviewed the claims vouchers for fuel credit card purchases from January 2024 through November 2025 and determined payments were not always made in a timely manner resulting in late fees (see Recommendation 6). Although the current Treasurer has made improvements to the procedures for the use of fuel credit cards, the Board has not adopted a policy which provides the Treasurer with necessary guidance. Without adopting a fuel credit card policy, the Board cannot communicate its expectations on the proper use of fuel credit cards or effectively monitor the fuel cards’ use, increasing the risk of misuse occurring and not being identified and corrected.

Recommendation 6 – Credit Card Payments

The Board should ensure that credit card payments are made timely to avoid late fees.

Status of Corrective Action: Partially Implemented

Corrective Action Plan: The District’s CAP stated “*We have also instituted a required receipt policy for fuel credit cards that is currently being intentionally enforced, such a policy includes an agreed upon location for storing of all receipts. These receipts will also be entered into the monthly invoice eliminating late charges.*”

Observations/Findings: A Commissioner and the Treasurer told us there are no credit cards other than fuel credit cards, which we confirmed by reviewing the claims and bank statements from January 2024 through November 2025. We reviewed fuel credit card statements for the same period and determined the District paid late fees totaling \$225 for late payments in January, July

and October 2024. Two Commissioners told us the previous Treasurer did not keep organized records, which resulted in late payments. However, the Board has ensured that the current Treasurer, appointed in January 2025, has processed claims in a timely manner to avoid late fees. We reviewed fuel credit card statements from January 2025 through November 2025 and noted the Treasurer made credit card payments in a timely manner to avoid late fees. However, because the Board did not provide proper oversight over ensuring the previous Treasurer made timely payments on the fuel credit cards in 2024, the District paid \$225 in unnecessary late fees.

Recommendation 7 – AFR Filing

The Board should ensure the AFRs are filed annually with OSC within 60 days after the close of the fiscal year.

Status of Corrective Action: Not Implemented

Corrective Action Plan: The District’s CAP stated, “*The Treasurer has been instructed that she must comply with the requirement to submit an annual update document (AUD) annually to the Office of the State Comptroller (OSC) within 60 days after the close of the fiscal year or within 120 days if the district requests an extension.*”

Observations/Findings: The Treasurer filed the fiscal year 2021 through 2024 AFRs between 88 and 939 days late. One Commissioner and the Treasurer told us that the previous Treasurer was absent for most of 2024 and the Deputy Treasurer, who is now the current Treasurer, took over the former Treasurer’s responsibilities. The Commissioner and the Treasurer also told us they spent a lot of time in 2024 organizing and computerizing the former Treasurer’s manual accounting records to file the outstanding AFRs. By not ensuring the AFRs are filed within the required time period, the Board is not providing financial information to taxpayers, OSC and other interested parties in a timely or transparent manner.

During our review, we discussed the basis for our recommendations and the operational considerations relating to these issues. We encourage District officials to continue their efforts to fully implement our recommended improvements. For additional guidance, District officials should refer to guidance available on the Office of the State Comptroller’s web page, including our publications *Local Government Management Guide: Seeking Competition in Procurement*³ and *Local Government Management Guide: Fiscal Oversight Responsibilities of the Governing Board*.⁴

³ Available at: <https://www.osc.ny.gov/files/local-government/publications/pdf/seeking-competition-in-procurement.pdf>

⁴ Available at: <https://www.osc.ny.gov/files/local-government/publications/pdf/fiscal-oversight-responsibilities-of-the-governing-board.pdf>

Thank you for the courtesies and cooperation extended to our auditors during this review. If you have any further questions, please contact Nicole Tomsen, Chief of Municipal Audits of our Statewide Audits Unit at 716-847-3647.

Sincerely,

Robin L. Lois, CPA
Deputy Comptroller

Appendix A – Fire District’s CAP to the OSC Audit Report

Jean Frisbee
William Griessler
Dennis Wolfe

QUAKER STREET FIRE DISTRICT #1
Board of Commissioners
P.O. Box 21, Quaker Street, N.Y. 12141

Robert Hyden
Liam Tracy

November 3, 2021

Glens Falls Regional Office
Garry Gifford, Chief Examiner
One Broad Street Plaza
Glens Falls, NY 128014396

Dear Mr. Gifford:

Having reviewed the report of examination, 2021M-96 created by the auditor from the NYS Office of State Comptroller, I am submitting a list of recommendations to be henceforth instituted by the Board of Fire Commissioners at the Quaker Street Fire Company. **This is our response from the district Officials.**

These are the following recommendations:

- * Ensure Commissioners are aware that they must attend commissioner training and provide appropriate oversight of the Treasurer’s duties.
- * Update the procurement policy to provide guidance for purchases below bidding thresholds.
- * Ensure officials follow competitive bidding statutes and procurement policy requirements.
- * Adopt a meal and refreshment policy and procedures that define when it is appropriate for the District to provide or reimburse for meals and refreshments. Included in the policy is the creation of the required documentation to justify the direct business purpose for meals and refreshments and the identification of the participants who authorized the meal or refreshments..
- * Adopt a credit card policy that includes monitoring and oversight procedures of the use of fuel credit cards.
- * Ensure the AUDs are filled annually with OSC within 60 days after the close of the fiscal year.

The Quaker Street Board of Fire Commissioners have agreed to create and institute these policies by the end of the calendar year, 2021. The procurement policy is currently being written at this time and completion date is expected by November 15, 2021. The Treasurer has been instructed that she must

comply with the requirement to submit an annual Update Document (AUD) annually to the Office of the State Comptroller (OSC) within 60 days after the close of the fiscal year or within 120 days if the district requests an extension. A resolution was passed by the Board of Commissioners granting the Treasurer permission to make timely payments for utility bills BEFORE the monthly meeting of Commissioners, to avoid late charges.. We have also instituted a required receipt policy for fuel credit cards that is currently being intentionally enforced, such a policy includes an agreed upon location for the storing of all receipts. These receipts will also be entered into the monthly invoice eliminating late charges. Lastly, a resolution by the Board of Fire Commissioners on food procurement has been written, It stipulates that food (no alcohol) will only be provided during business meetings,e.g.Organizational Meeting of the Fire Commissioner, and Town Fire Officers Meetings with the firemen. A detailed invoice and receipt will be submitted to the Treasurer, immediately following the meetings. If you have questions please contact me, Dennis L. Wolfe, Chairman [REDACTED]

Sincerely,

Dennis L. Wolfe
Chairman Quaker Street Fire District #1