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May 2026

Kris Morris, Chairman
Members of the Board of Fire Commissioners
Tioga Fire District
60 5th Ave
Barton, NY 13734

Report Number: 2022M-170-F

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

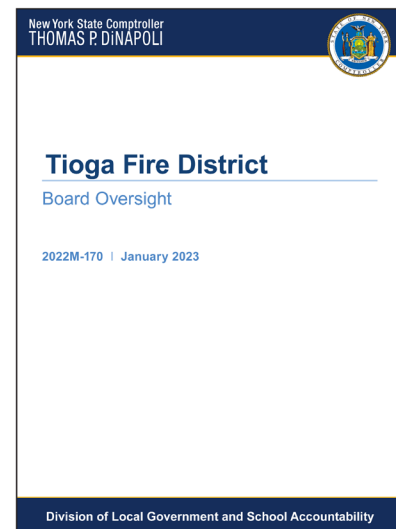
One of the Office of the State Comptroller's primary objectives is to identify areas where local government officials can improve their operations and provide guidance and services that will assist them in making those improvements. The Office also works to develop and promote short-term and long-term 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 Tioga Fire District (District) to determine whether the District Board of Fire Commissioners (Board) provided adequate oversight of District financial activities. The Board consists of five members (Commissioners) including one who serves as the Chairman.

As a result of our audit, we issued a report dated January 2023 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 January 2023. The CAP identified the actions the Board planned to take to implement the audit recommendations.

To further our policy of providing assistance to local governments, we revisited the District on January 12, 2026. Our follow-up review was limited to interviews with Commissioners, the

Figure 1: Tioga Fire District 2023 Audit Report



<https://www.osc.ny.gov/files/local-government/audits/2023/pdf/tioga-fire-district-2022-170.pdf>

District's Secretary, 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.¹

Based on our limited procedures, District officials did not implement any of the seven recommendations. Until all recommendations are implemented, the Board cannot ensure District assets are fully safeguarded.

Recommendation 1 – Claims Audit and Approval

The Board should audit and approve all claims before they are paid by the Treasurer.

Status of Corrective Action: Not Implemented

Corrective Action Plan: The District's CAP stated: "*Board will ensure all expenses are noted appropriately in meeting minutes*" and "*Board will utilize for all disbursement requests a disbursement form with details of invoices to be paid.*"

Observations/Findings: We reviewed the claims paid in May 2024 and April 2025 consisting of 26 claims totaling \$41,615. We determined that all the claims voucher packets included a disbursement form with details of the invoices for the Treasurer to pay that were signed by Board members to indicate they were reviewed and that the abstract of claims for each month was approved for payment by Board resolution. However, two claims totaling \$336 did not have sufficient supporting documentation to support that they were valid District expenses. One claim, totaling \$186 for mileage reimbursement to the Secretary, included total miles travelled without travel dates or purpose. The other claim included a Commissioner's request for reimbursement for miscellaneous supplies totaling \$150 but did not have an itemized receipt.

The Chairman and two other Commissioners told us that the Board only reviews the supporting documentation if a claim does not appear to be an appropriate District expenditure. They also told us that Board members were uncertain how to properly audit claims and believed it was the Treasurer's responsibility to ensure each claim has supporting documentation. We clarified with the Commissioners that it is the Board's responsibility to audit all claims prior to approving them for payment.² Furthermore, we referred the Board to our publication *Local Government Management Guide: Improving the Effectiveness of Your Claims Audit Process*³ for guidance on the claims audit process. By not thoroughly reviewing all the claims, there is an increased likelihood of the Board approving claims that are not for appropriate District purposes.

Recommendation 2 – Delinquent Annual Financial Reports

The Board should ensure the Treasurer prepares and files the delinquent AUDs.⁴

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

2 See Town Law section 176-4a

3 Available at: <https://www.osc.ny.gov/files/local-government/publications/pdf/improving-the-effectiveness-of-claims-auditing-process.pdf>

4 The AUD, or Annual Update Document, became known as the Annual Financial Report (AFR) in 2023. During our audit fieldwork, and at the time of the audit report's release, AUD was still in use. Our audit recommendations and District's CAP use this term accordingly. This review's observations/findings uses AFR.

Status of Corrective Action: Not Implemented

Corrective Action Plan: The District’s CAP stated: *“Within reasonable period old AUDs will be completed and uploaded to OSC.”*

Observations/Findings: When we revisited the District on January 12, 2026, the Treasurer had not filed the District’s delinquent AFRs for fiscal years 2016 through 2021. The Chairman and two Commissioners told us that they were aware the delinquent AFRs needed to be filed but they relied on the Treasurer to file them as part of her duties. However, the Board did not ensure the Treasurer did so. When the Board does not fulfill its oversight responsibilities and AFRs are not filed, transparency is diminished and the Board, taxpayers, OSC and other interested parties are denied the ability to assess the District’s financial standing.

Recommendation 3 – Annual Financial Report Filing

The Board should ensure the Treasurer prepares and files the AFR with the OSC within 60 days of the close of the fiscal year.

Status of Corrective Action: Not Implemented

Corrective Action Plan: The District’s CAP stated: *“By last day of February, AUD will be completed, and hard copy kept in Treasurer’s backup.”*

Observations/Findings: When we revisited the District on January 12, 2026, the Treasurer had not filed the 2022 through 2024 AFRs with OSC. The Chairman and two Commissioners told us that they were aware of the AFR filing requirement but they relied on the Treasurer to file them as part of her duties. However, the Board did not ensure the Treasurer did so. They also told us the Board would work with the Treasurer to ensure the 2025 AFR gets filed within the required time period. When AFRs are not filed, transparency is diminished and the Board, taxpayers, OSC and other interested parties are denied the ability to assess the District’s financial standing.

Recommendation 4 – Procurement Policy

The Board should develop and adopt a written procurement policy for guidance on purchases not subject to competitive bidding requirements as required.

Status of Corrective Action: Not Implemented

Corrective Action Plan: The District’s CAP stated: *“Board will update Procurement Policy in writing and maintain in policy binder.”*

Observations/Findings: New York State General Municipal Law Section 104-b requires a fire district board of commissioners to adopt a written procurement policy that governs the acquisition of goods and services not required by law to be competitively bid. Although the Board developed a procurement policy (policy), when we revisited the District on January 12, 2026, the Board had not adopted the policy. Furthermore, we reviewed the policy and determined that it did not include

procedures governing the purchase of goods and services not subject to statutory competitive bidding requirements.

The Chairman and two other Commissioners told us the Board intended to have the District's attorney review the policy prior to adopting it, but had neglected to do so. They also told us they thought the policy met all requirements. To assist the Board, we referred them to our *Local Government Management Guide: Seeking Competition in Procurement*⁵ for guidance on developing the District's policy. Without a policy that sets the Board's expectations and provides clear guidance for individuals making purchases, the likelihood is increased that quality goods and services may be procured at a higher cost than necessary.

Recommendation 5 – Mandatory Fiscal Training

The Board should ensure that all elected or appointed commissioners complete mandatory fiscal oversight training within 270 days of assuming their roles.

Status of Corrective Action: Not Implemented

Corrective Action Plan: The District's CAP stated: *“Training modules will be taken by new board members.”*

Observations/Findings: The Chairman and two of the other four other Commissioners told us that they did not complete the training. They provided various reasons why they did not complete the training but generally cited time constraints. We could not determine whether the remaining two Commissioners took the training because one was not available at the time of our visit and the other did not respond to our inquiries. However, having discussed how the required training clarifies the Commissioners' roles and responsibilities, including the issues identified in this report, the Chairman and the two other Commissioners told us that they would take the required training and ensure that, going forward, they take the training on a timely basis. By not completing the mandatory fiscal oversight training, in accordance with statutory requirements, the Commissioners cannot ensure they have the necessary knowledge to manage the District's financial operations effectively.

Recommendation 6 – Delinquent Annual Financial Reports

The Treasurer should prepare and file delinquent AFRs with OSC.

Status of Corrective Action: Not Implemented

Corrective Action Plan: The District's CAP stated: *“Within reasonable period old AUD will be completed and uploaded to OSC.”*

Observations/Findings: As discussed in Recommendation 2, the Treasurer did not file the District's delinquent AFRs for fiscal years 2016 through 2021. The Treasurer told us that she had trouble deciphering the previous Treasurer's records, which prevented her from filing the delinquent AFRs

⁵ Available at: <https://www.osc.ny.gov/files/local-government/publications/pdf/seeking-competition-in-procurement.pdf>

and filing subsequent AFRs (See Recommendation 7). When AFRs are not filed, transparency is diminished and the Board, taxpayers, OSC and other interested parties are denied the ability to assess the District's financial standing.

Recommendation 7 – Annual Financial Report Filing

The Treasurer should prepare and file the AUD with OSC within 60 days of the close of the fiscal year.

Status of Corrective Action: Not Implemented

Corrective Action Plan: The District's CAP stated: *“By last day of February, AUD will be completed, and hard copy kept in Treasurer's backup.”*

Observations/Findings: As discussed in Recommendation 3, when we revisited the District on January 12, 2026, the Treasurer had not filed the 2022 through 2024 AFRs with OSC, as required. As discussed in Recommendation 6, the Treasurer told us that she had trouble deciphering the previous Treasurer's records, which prevented her from filing the delinquent AFRs and filing subsequent AFRs. When AFRs are not filed for consecutive years, the ability of the Board, taxpayers, OSC and other interested parties to observe trends in the District's financial condition, information that is vital to identify and correct deficiencies on a timely basis, is greatly diminished.

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. 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 Audit Unit at (716) 847-3647.

Sincerely,

Robin L. Lois, CPA
Deputy Comptroller

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

Tioga Fire District
PO Box 165
Tioga Center, NY 13845

01/ 06 / 2023

Response From Tioga Fire District

Audit Report Number 2022M-170

Audit Recommendations are agreed upon by the Board of Directors on 01/05/2023 meeting.

Our response also serves as our corrective action plan. Please see plan below:

Implementation Plan of Action

Audit and approve all claims before they are paid by the Treasurer.

- Board will ensure all expenses are noted appropriately in meeting minutes
- Board will utilize for all disbursement requests with a disbursement form with detail of invoices to be paid.

Ensure the Treasurer prepares and files the delinquent AUDs.

- Within reasonable period OLD AUD will be completed and uploaded to OSC

Ensure the Treasurer prepares and files the AUD with OSC within 60 days of the close of the fiscal year.

- By last day of February, AUD will be completed, and hard copy kept in Treasurer’s backup

Develop and adopt a written procurement policy for guidance on purchases not subject to competitive bidding requirements as required.

- Board will update Procurement Policy in writing and maintain in policy binder

Ensure that all elected or appointed commissioners complete mandatory fiscal oversight training within 270 days of assuming their roles.

- Training modules will be taken by new board members

The Treasurer should:

Prepare and file delinquent AUDs with OSC.

- Agreed, TBD timing due to research for 2015 – 2019 data to incorporate

Prepare and file the AUD with OSC within 60 days of the close of the fiscal year.

- Agreed AUD to be completed annually by last day of February for prior year

Sincerely,

Amy Dunham, Treasurer

✓ Kris Morris, Chairman

Cc: [REDACTED]