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June 2026

Kimberly LaTourette, Chair  
Members of the Board of Fire Commissioners  
Town of Tompkins Fire District  
8695 County Road 27  
Trout Creek, NY 13847

Town of Tompkins Fire District – Audit Follow-Up  
Report Number: 2023M-33-F

Dear Chair LaTourette and Members of the Board of Fire Commissioners:

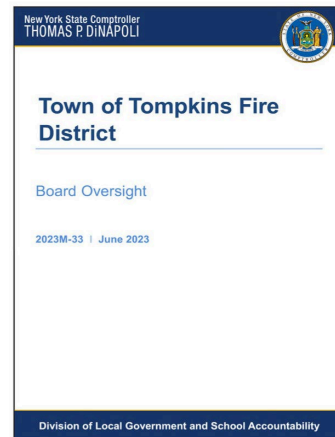
One of the Office of the State Comptroller’s primary objectives is to identify areas where local government officials can improve their operations and provide guidance and services that will assist them in making those improvements. The Office also works to develop and promote short-term and long-term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

As a result of our audit, we issued a report, dated June 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 May 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 14, 2026. Our follow-up review was limited to interviews with Commissioners and the

**Figure 1: Town of Tompkins Fire District 2023 Audit Report**



<https://www.osc.ny.gov/files/local-government/audits/2023/pdf/tompkins-fire-district-2023M-33.pdf>

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.<sup>1</sup>

Based on our limited procedures, District officials fully implemented two recommendations, partially implemented two recommendations, and did not implement seven recommendations. One recommendation was not applicable. As a result:

- The Board continues to lack key financial information it needs to monitor operations effectively,
- The Treasurer continues to perform incompatible financial duties without sufficient oversight,
- The Board continues to not conduct annual audits of the Treasurer's records, and
- The District's Annual Financial Reports (AFR) for the last five fiscal years were not filed in accordance with General Municipal Law Section 30.

Therefore, errors, irregularities, unrecorded transactions and reporting deficiencies could occur and remain undetected, reducing transparency and accountability over District finances.

### **Recommendation 1 – Oversight of the Treasurer's Duties**

The Board should segregate the Treasurer's financial duties or provide increased oversight to mitigate the risk by reviewing bank statements, canceled checks and bank reconciliations.

Status of Corrective Action: Not Implemented

Corrective Action Plan: The District's CAP stated: *"In order to provide increased oversight into the actions of the treasurer of the fire district, the chairperson will appoint a committee to review records from the bank and [redacted] on a more periodic basis."*

Observations/Findings: Three Commissioners told us that although the Board did not segregate the Treasurer's duties, the Board has increased its oversight to mitigate the risks by reviewing bank statements, canceled checks and bank reconciliations. We reviewed the Treasurer's reports to the Board for the 12 monthly Board meetings in fiscal year 2025 and determined that the Treasurer provided the Board with bank statements, canceled checks and bank reconciliations for all 12 months. Although the three Commissioners told us the Board reviews the bank statements, canceled checks and bank reconciliations, the review is not documented either by the Commissioners' initialing the reconciliation or by documenting the review in the Board meeting minutes.

Because the Treasurer performs nearly all District financial duties, without a documented review each month of the bank statements, canceled checks, and bank reconciliations, the Board cannot assure taxpayers that it is providing proper oversight over the Treasurer's duties, and the risk of potential errors or irregularities occurring and going unidentified and uncorrected is increased.

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<sup>1</sup> See Appendix A for the District's CAP to the OSC audit report.

## **Recommendation 2 – Audit and Approval of Claims**

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

Status of Corrective Action: Fully Implemented

Corrective Action Plan: The District’s CAP stated: *“All claims have been audited since the review by the OSC and will continue to do so. No bills are paid without prior approval by the commissioners and chair.”*

Observations/Findings: We reviewed all 22 claims totaling \$54,101 paid in October and November 2025. All claim vouchers included the Commissioners’ signatures, and the Board’s review and approval of the claims was recorded in the Board meeting minutes (see Recommendation 3).

## **Recommendation 3 – Support of Claims**

The Board should ensure that each individual claim is sufficiently supported. Approval should be noted in the Board minutes, indicating the total dollar amount of claims to be paid and the claim numbers.

Status of Corrective Action: Partially Implemented

Corrective Action Plan: The District’s CAP stated: *“Starting with the June meeting the secretary will note the abstract number, claim numbers for the included vouchers and the total amount agreed to be paid.”*

Observations/Findings: Using the same sample from Recommendation 2, we determined that all 22 claims had sufficient supporting documentation such as itemized vouchers, invoices, and receipts. Additionally, the approval of claims was documented in the October 2025 Board meeting minutes and included the correct total dollar amount of claims to be paid and the claim numbers. However, the total dollar amount and claim number of the approved claims recorded in the November 2025 Board meeting minutes did not match the claims listed on the abstract of claims, and both the minutes and the abstract did not accurately reflect the actual claims approved.

We discussed this with three Commissioners and they did not have a valid reason why they did not detect the discrepancy between the claims, the abstract and the Board minutes. By not ensuring the number and dollar amount of claims reviewed and approved for payment are accurately recorded in the minutes, the Board is not providing effective oversight of the Treasurer’s duties, and its ability to assure the public that all claims are accounted for is diminished.

## **Recommendation 4 – Claims Paid in Advance of Audit**

The Board should consider adopting a resolution allowing eligible claims to be paid in advance of audit and ensure only those claims are paid prior to audit and subsequently approved by the Board.

Status of Corrective Action: Not Applicable

Corrective Action Plan: The District’s CAP stated: “*The board will adopt a resolution at the June 6<sup>th</sup> meeting to allow the treasurer to pay prior to audit and subsequently approved by the board.*”

Observations/Findings: Although the District’s CAP indicated that the Board planned to adopt a resolution, three Commissioners told us the Board changed its procedures to ensure all claims are audited prior to payment, and therefore it did not adopt a resolution allowing eligible claims to be paid in advance of audit. Using the sample selected in Recommendation 2, we determined the Board audited and approved 20 out of 22 claims totaling \$46,436 prior to payment. Two claims, principal and interest payments on debt totaling \$7,665, were paid prior to Board audit but were audited and approved at the next Board meeting. Pursuant to New York State Town Law,<sup>2</sup> payments for principal and interest on debt are permitted without going through the routine claims auditing process and without an authorizing resolution.

### **Recommendation 5 – Annual Audit of the Treasurer’s Records**

The Board should conduct an audit of the Treasurer’s records and reports on an annual basis.

Status of Corrective Action: Not Implemented

Corrective Action Plan: The District’s CAP stated: “*In December of each year, even if a special meeting needs to be called, there will be a review by the commissioners, of the yearly bank statements and [Redacted] report for review.*”

Observations/Findings: The Board has not conducted an annual audit of the Treasurer’s records and reports, nor has it required the Treasurer to present his records and reports annually to the Board for it to do so. The Chairman and one Commissioner, who were on the Board at the time we issued our report and were aware of the recommendation, said that the Board did not know how to conduct an annual audit. We directed the Chairman and the Commissioner to our Office’s publication *Internal Audit for Fire Districts*,<sup>3</sup> which includes guidance on conducting an audit of the Treasurer’s records.

As discussed in Recommendation 1, the Treasurer performs nearly all District financial duties. When the Board does not conduct an annual audit of the Treasurer’s records and reports, it cannot identify conditions that may need improvement or assure the public that the District’s funds are properly handled.

### **Recommendation 6 – Delinquent AFR Filings**

The Board should ensure the Treasurer prepares and files the delinquent AUDs.<sup>4</sup>

Status of Corrective Action: Not Implemented

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<sup>2</sup> New York State Town Law section 176(4-a)

<sup>3</sup> Available at: <https://www.osc.ny.gov/files/local-government/resources/pdf/internalauditprocess.pdf>

<sup>4</sup> During our audit fieldwork, and at the time of the audit report’s release, the AFR was known as the Annual Update Document, or AUD. The audit’s recommendation and the District’s CAP uses this term accordingly. The AUD became known as the AFR in 2023.

Corrective Action Plan: The District’s CAP stated: “[T]he treasurer is currently working on the 2021 data to assure the AUD is filed by the 2<sup>nd</sup> week of June 2023. He will then proceed to allow time for OSC to review and complete the 2022 report and be ready to file when directed by OSC to do so.”

Observations/Findings: The Board did not ensure that the Treasurer filed the delinquent AFRs for fiscal years 2021 and 2022. Three Commissioners told us that they were aware of the Board’s responsibility to ensure AFRs are filed in a timely manner, but there was a computer hardware failure in May 2024 and the financial data the Treasurer was compiling in preparation to file the delinquent AFRs was lost. There was a further delay while District officials attempted to restore the data, unsuccessfully. We also observed discussion in the June 2025 Board meeting minutes regarding the purchase of new computer equipment. The Treasurer told us he expects to file all delinquent AFRs by June 2026. However, the Board should take a more active role in ensuring the Treasurer has the equipment needed to perform his duties effectively and in a timely manner. Until the District’s delinquent AFRs are filed, the ability of interested parties, including the Board, OSC and the public, to assess the District’s financial operations is diminished.

### **Recommendation 7 –Timely Filing of AFRs**

The Board should ensure the Treasurer prepares and files 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: “[F]or all future AUD reports, the treasurer will file the AUD report by the end of February of each year following the close of the district books.”

Observations/Findings: The Board did not ensure the Treasurer filed the AFRs for fiscal years 2023 through 2025. As discussed in Recommendation 6, three Commissioners told us that they were aware of the Board’s responsibility to ensure AFRs are filed timely, but the District had a computer hardware failure in May 2024. As of May 2026, the fiscal year 2023 through 2025 AFRs are also delinquent. The Treasurer told us he intends to have all delinquent AFRs filed by June 2026. Until the District’s AFRs are filed, the ability of interested parties, including the Board, OSC and the public, to assess the District’s financial operations is diminished.

### **Recommendation 8 – Bank Reconciliations**

The Treasurer should prepare monthly bank reconciliations.

Status of Corrective Action: Fully Implemented

Corrective Action Plan: The District’s CAP stated: “[T]he treasurer will start reconciling with [Redacted] when all is caught up. For now, he will use monthly statements to provide reconciliations.”

Observations/Findings: We reviewed the monthly Treasurer’s reports for fiscal year 2025 and observed that the Treasurer prepared monthly bank reconciliations for all District bank accounts that included outstanding checks and other reconciling items when applicable and provided them to the Board for review for all 12 months (see Recommendation 9).

### **Recommendation 9 – Treasurer’s Monthly Records and Reports**

The Treasurer should provide the Board with revenue and expenditure budget-to-actual reports, as well as bank statements, canceled check images and bank reconciliations.

Status of Corrective Action: Partially Implemented

Corrective Action Plan: The District’s CAP stated: *“In approximately [three] months, the [Redacted] will be caught up to July or August and the treasurer will provide Income and Expense and Budget YTD figures to the commissioners monthly.”*

Observations/Findings: We reviewed the Treasurer’s reports to the Board for fiscal year 2025 and observed that they included bank statements, bank reconciliations and canceled check images for all 12 months. However, as discussed in Recommendation 6, because the District’s financial records were not up to date, the Treasurer could not prepare and provide the Board with monthly budget-to-actual reports. Without monthly budget-to-actual reports, the Board does not have the information necessary to properly monitor District expenditures, increasing the risk of overspending the budget.

### **Recommendation 10 – Treasurer’s Annual Records and Reports**

The Treasurer should present the Board with Treasurer’s records and reports annually for audit.

Status of Corrective Action: Not Implemented

Corrective Action Plan: The District’s CAP stated: *“The treasurer will do the best to provide all accounting for the current year as long as the district can provide anticipated bills for encumbrances so the books can be closed promptly by mid-January of the following year.”*

Observations/Findings: As discussed in Recommendation 5, the Board did not require the Treasurer to present his records and reports annually to the Board for audit. The Treasurer told us he was aware of his responsibility to do so, but as discussed in Recommendation 6, the District’s financial records were not up to date due to a computer hardware failure in May 2024 which was not resolved until June 2025, over a year later. However, if computerized records and reports were not available, the Treasurer should have provided the Board with the manual records and any reports that he could reasonably prepare. Without complete and accurate financial records and reports, the Board cannot properly oversee and assess the District’s financial operations and assure the public through an annual audit that District funds are handled properly.

## **Recommendation 11 – Delinquent AFRs**

The Treasurer should prepare and file the delinquent AUDs with OSC.

Status of Corrective Action: Not Implemented

Corrective Action Plan: The District’s CAP stated: “[A]s indicated above, the treasurer is going back to enter all the data from the previously provided records for 2021 to provide correct data on the delinquent AUDs. The past treasurer used some sort of single entry data in a notebook that is almost impossible to follow.”

Observations/Findings: As stated in Recommendation 6, the Treasurer did not file the delinquent AFRs for fiscal years 2021 and 2022 because the District had a computer hardware failure and the financial data was lost. The District purchased a new computer and the Treasurer was compiling financial data in preparation to file the delinquent AFRs. The Treasurer told us he intends to have all delinquent AFRs filed by June 2026. The Treasurer also told us that he has been in contact with OSC for information and assistance with filing the delinquent AFRs. Until the Treasurer updates the District’s financial records and files the District’s delinquent AFRs, the ability of interested parties including the Board, OSC and the public to assess the District’s financial operations is diminished.

## **Recommendation 12 –AFR 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: “[A]s indicated in number 7 above, the future AUD reports will be filed by the treasurer in a timely manner as the books will all be current and up to date.”

Observations/Findings: As discussed in Recommendation 7, the Treasurer did not file the AFRs for fiscal years 2023 through 2025 because the District had a computer hardware failure in May 2024 and after an unsuccessful attempt to recover the financial data, District officials did not purchase a new computer until June 2025. As discussed in Recommendation 11, the Treasurer told us he has been in contact with OSC for information and assistance with filing the delinquent AFRs. Until the District’s AFRs are filed, the ability of interested parties including the Board, OSC and the public to assess the District’s financial operations is 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

The content below is a reproduced copy of the original Corrective Action Plan issued by District officials and is reformatted to meet the Americans with Disabilities Act *Web Content Accessibility Guidelines (WCAG)*<sup>5</sup>, and may have included changes to spelling and grammar. The substance of the content was not changed.

Town of Tompkins Fire District Board Oversight  
2023M-33

This letter is to inform you that we will be including our response to the OSC audit and CAP in this one document.

**District response:** Upon review of the audit findings, the Town of Tompkins Fire District Board of Fire Commissioners accept the results of the OSC and have already made some inquiries as to the required actions for the future of the fire district policies and procedures.

### **CAP**

1. **Audit recommendation:** Segregate the Treasurer's financial duties or provide increased oversight to mitigate that risk by reviewing bank statements, canceled checks and bank reconciliations.

**Board response:** In order to provide increased oversight into the actions of the treasury of the fire district, the chairperson will appoint a committee to review records from the bank and [redacted] on a more periodic basis.

2. **Audit recommendation:** Audit and approve claims before they are paid by the Treasurer.

**Board response:** All claims have been audited since the review by the OSC and will continue to do so. No bills are paid without prior approval by the commissioners and chair.

3. **Audit recommendation:** Ensure that each individual claim is sufficiently supported. Approval should be noted in the Board minutes, indicating the total dollar amount of claims to be paid and the claim numbers.

**Board response:** Starting with the June meeting the secretary will note the abstract number, claim numbers for the included vouchers and the total amount agreed to be paid.

4. **Audit recommendation:** Consider adopting a resolution allowing eligible claims to be paid in advance of audit and ensure only those claims are paid prior to audit and subsequently approved by the Board.

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<sup>5</sup> <https://www.ada.gov/resources/2024-03-08-web-rule/#highlights-of-the-requirements-in-the-rule>

**Board response:** The board will adopt a resolution at the June 6th meeting to allow the treasurer to pay prior to board audit of the monthly bills, certain bills such as utility and post office bills.

5. **Audit recommendation:** Conduct an audit of the Treasurer's records and reports on an annual basis.

**Board response:** In December of each year, even if a special meeting needs to be called, there will be a review by the commissioners of the yearly bank statements and [redacted] report for review.

6. **Audit recommendation:** Ensure the Treasurer prepares and files the delinquent AUD.

**Board response:** The treasurer is currently working on the 2021 data entry to assure the AUD is filed by the 2nd week of June 2023. He will then proceed to allow time for OSC to review and complete the 2022 report and be ready to file when directed by OSC to do so.

7. **Audit recommendation:** Ensure the Treasurer prepares and files the AUD with OSC within 80 days of the close of the fiscal year.

**Board response:** For all future AUD reports, the treasurer will file the AUD report by the end of February of each year following the close of the district books.

**The Treasurer should:**

8. **Audit recommendation:** Prepare monthly bank reconciliations.

**Board response:** The treasurer will start reconciling with [redacted] when all is caught up. For now, he will use monthly statements to provide reconciliations.

9. **Audit recommendation:** Provide the Board with revenue and expenditure budget-to-actual reports, as well as bank statements, canceled check images and bank reconciliations.

**Board response:** In approximately 3 months, the [redacted] will be caught up to July or August and the treasurer will provide Income and Expense and Budget YTD figures to the commissioners monthly.

10. **Audit recommendation:** Present the Board with Treasurer's records and reports annually for audit.

**Board response:** The treasurer will do the best to provide all accounting for the current year as long as the district can provide anticipated bills for encumbrances so the books can be closed promptly by mid-January of the following year.

11. **Audit recommendation:** Prepare and file the delinquent AUDs with OSC.

**Board response:** As indicated above, the treasurer is going back to enter all the data from the previously provided records for 2021 to provide correct data on the delinquent AUDs. The past treasurer used some sort of single entry date in a notebook that is almost impossible to follow.

12. **Audit recommendation:** Prepare and file the AUD with OSC within 60 days of the close of the fiscal year.

**Board response:** As indicated in number 7 above, the future AUD reports will be filed by the treasurer in a timely manner as the books will all be current and up to date.

**Signed**

Chair-Town of Tompkins  
Fire District

**Date**

5/8/23