



THOMAS P. DINAPOLI
COMPTROLLER

STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER
110 STATE STREET
ALBANY, NEW YORK 12236

ROBIN L. LOIS, CPA
DIVISION OF LOCAL GOVERNMENT
AND SCHOOL ACCOUNTABILITY
Tel: (518) 474-4037 Fax: (518) 486-6479

March 2026

Judd Vickery, Chairman
Members of the Board of Fire Commissioners
Truxton Fire District
3741 State Route 13
Truxton, NY 13158

Report Number: 2022M-123-F

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

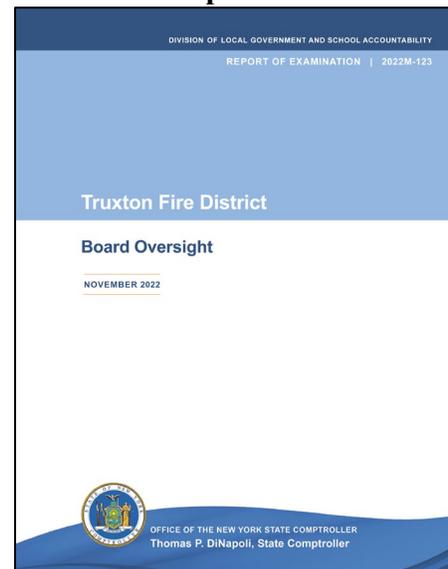
One of the Office of the State Comptroller's (OSC) primary objectives is to identify areas where local government officials can improve their operations and provide guidance and services that will assist them in making those improvements. The Office also works to develop and promote short-term and long-term 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 Truxton Fire District (District) to assess whether the 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 November 2022, 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 April 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 October 20, 2025. Our follow-up review was limited to interviews with Commissioners and the

**Figure 1: Truxton Fire District
2022 Audit Report**



<https://www.osc.ny.gov/files/local-government/audits/2022/pdf/truxton-fire-district-2022-123.pdf>

District's Secretary-Treasurer (Treasurer), 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, one recommendation was fully implemented, four were partially implemented, five were not implemented, and one was not applicable. Until all recommendations are implemented, the Board cannot ensure District assets are effectively safeguarded.

Recommendation 1 – Bank Reconciliations

The Board should routinely review and verify the Treasurer's records and reports, including bank statements, bank reconciliations and canceled check images.

Status of Corrective Action: Not Implemented

Observations/Findings: The Board did not periodically review bank statements, bank reconciliations and canceled check images. The Chairman and two other Commissioners told us the Board members thought reviewing the bank account balances recorded on the monthly Treasurer's report was sufficient. However, the Chairman and the two other Commissioners were on the Board when we issued our report and told us they read the report and were aware of its findings. In addition, the Chairman and one of the two Commissioners completed mandatory fiscal oversight training (See Recommendation 7) which included the importance of reviewing bank reconciliations.

For the Board to effectively oversee the District's financial operations and ensure taxpayer resources are secured, it should review bank statements, bank reconciliations and canceled check images each month.

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

Observations/Findings: The Board moved its monthly meeting to address the timing of payments so that claims were not paid prior to audit and approval by the Board. We reviewed the claims paid in March, June and September of 2025, which included 19 claims totaling \$5,325, and determined that all claims were audited and approved by the Board prior to payment.

Recommendation 3 – Payment of Certain Claims 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.²

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

² A board, by resolution, may authorize payment in advance of audit for public utility services (electric, gas, water, sewer and telephone), postage and freight and express charges. The claims for such prepayments should be audited as soon as possible after payment and included on the next warrant (list of claims scheduled for payment) as prepaid amounts.

Status of Corrective Action: Not Applicable

Observations/Findings: Although the Board did not adopt a resolution allowing the Treasurer to pay eligible claims in advance of audit, the Board changed its claims audit process to ensure the Board audits all claims prior to payment. We determined, based on our review of claims (see Recommendation 2), that the Board audited and approved all claims prior to payment, including utilities, which were eligible for payment in advance of audit.

Recommendation 4 – Board’s Annual Audit of the Treasurer’s Records and Reports

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

Status of Corrective Action: Not Implemented

Observations/Findings: The Chairman and two other Commissioners told us that while the Board was aware it needed to conduct an audit each year, due to turnover in the Treasurer and Commissioner positions, it did not prioritize addressing this recommendation.

Auditing the Treasurer’s records and reports annually is an essential responsibility for a fire district board of commissioners, as generally, fire district treasurers perform most financial activities with little oversight. Without a regular audit of the Treasurer’s records and reports, there is an increased risk that errors or irregularities will go undetected, negatively impacting the District’s financial operations.

Recommendation 5 – Ensure Delinquent AFRs are Filed

The Board should ensure the Treasurer prepares and files the delinquent annual financial reports (AFR).³

Status of Corrective Action: Partially Implemented

Observations/Findings: Since we issued our audit report in November 2022, the former Treasurer filed the AFRs for 2015 through 2020. However, the fiscal year 2021 AFR remained unfiled. The Chairman told us that the 2021 AFR was not filed because the former Treasurer was working on it when she resigned in January 2023, and that the District had difficulty finding a replacement until the current Treasurer started in January 2024. The current Treasurer told us that filing the 2021 AFR was further delayed because she had difficulty understanding the former Treasurer’s records and she did not have experience filing AFRs. She also told us she did not work enough hours at the District to devote time to prior fiscal periods. While we were in the field, we directed the Treasurer to OSC’s online resources to help with filing AFRs and facilitated OSC assistance with filing.

The Board should take a more active role in ensuring the Treasurer has the resources and training needed to fulfill her duties. When AFRs are not filed, transparency is diminished and the Board,

³ 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.

taxpayers and other interested parties are denied the ability to assess the District's financial standing.

Recommendation 6 – Ensure AFRs are Prepared and Filed Within 60 Days

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

Status of Corrective Action: Not Implemented

Observations/Findings: The Board has not ensured the former and current Treasurers prepared and filed the 2022 through 2024 AFRs. As discussed in Recommendation 5, the Chairman and two other Commissioners told us the former Treasurer resigned in January 2023 before the 2022 AFR was due. Further, the current Treasurer, who was appointed in January 2024, works part time and told us she did not have the time to devote to prior fiscal years.

When AFRs are not filed, the ability of the Board and other interested parties, such as OSC and taxpayers, to assess the District's financial condition is diminished.

Recommendation 7 – Mandatory Fiscal Oversight Training

The Board should ensure that all elected or appointed Commissioners complete mandatory fiscal oversight training.

Status of Corrective Action: Partially Implemented

Observations/Findings: We determined that three of the five Commissioners did not complete the mandatory fiscal oversight training, as required.

While one of the Commissioners, appointed in April 2025, is still within the 270-day window to complete the training, the other two Commissioners, elected in January 2023 and January 2024, were 753 and 388 days over the 270 day deadline, respectively. One of these Commissioners told us he took the training in a previous term and did not know he had to repeat the training for each term of office, while the other Commissioner told us he had difficulty with the technology needed to access the online training and could not find convenient in-person training. We contacted this Commissioner to offer guidance but he told us another Commissioner agreed to assist him with accessing the training online.

When Commissioners do not complete their required training, they are hampering their ability to provide adequate oversight and ensure the effective use of taxpayer funds, increasing the risk of loss or misuse of funds.

Recommendation 8 – Monthly Reports

The Treasurer should provide the Board with monthly reports, including revenue and expenditure budget-to-actual results and bank account cash balances.

Status of Corrective Action: Partially Implemented

Observations/Findings: We reviewed the 21 monthly Treasurer’s reports provided to the Board from January 2024 through September 2025 and determined that each included a schedule of revenues and expenditures and bank account balances but did not include cash activity. Beginning in July 2025, the reports also included budget-to-actual comparisons for revenues and expenditures.

To provide proper oversight of the Treasurer’s activities, especially considering the Board does not review bank reconciliations (See Recommendation 2), it is essential that the Board is provided with cash activity for the month and not just ending bank balances.

Recommendation 9 – Annual Audit of the Treasurer’s Records

The Treasurer should present the Board with records and reports annually for review.

Status of Corrective Action: Not Implemented

Observations/Findings: The current Treasurer, who began in January 2024, told us she was unaware that she should present her records and reports to the Board annually for audit. Furthermore, as described in Recommendation 4, because the Board did not prioritize conducting an annual audit of the Treasurer’s records, it did not request them from her.

Auditing the Treasurer’s records and reports annually is an essential responsibility for a fire district board of commissioners, as generally, fire district treasurers perform most financial activities with little oversight. Without a regular audit of the Treasurer’s records and reports, there is an increased risk that errors or irregularities will go undetected, negatively impacting the District’s financial operations.

Recommendation 10 – Delinquent AFRs

The Treasurer should prepare and file delinquent AFRs with OSC.

Status of Corrective Action: Partially Implemented

Observations/Findings: As discussed in Recommendations 5 and 6:

- The former Treasurer filed the AFRs for 2015 through 2020, but did not file the 2021 AFR before she resigned in January 2023.
- The current Treasurer told us filing the 2021 AFR was further delayed because she had difficulty understanding the former Treasurer’s records and did not have time to devote to prior fiscal years.

When AFRs are not filed, transparency is diminished and the Board, taxpayers and other interested parties are denied the ability to assess the District’s financial standing.

Recommendation 11 – Prepare and File AFR Within 60 Days

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

Status of Corrective Action: Not Implemented

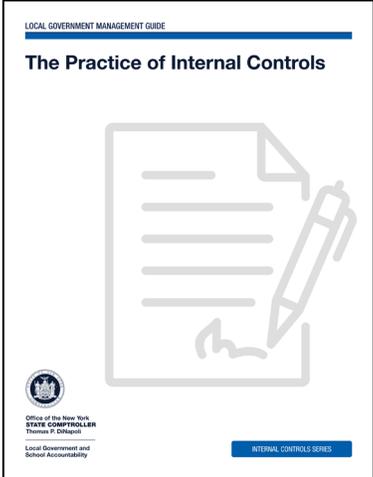
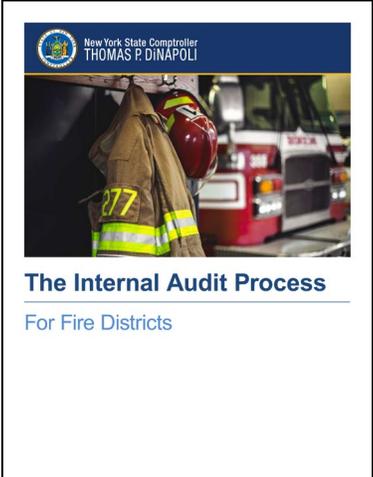
Observations/Findings: As discussed in Recommendation 6, since we issued our report in November 2022, the former Treasurer, the Commissioner who assumed the responsibilities of Treasurer after the former Treasurer’s resignation in January 2023, and the current Treasurer appointed in January 2024 have not prepared and filed the 2022 through 2024 AFRs.

As discussed in Recommendation 5, the Chairman and two other Commissioners told us the former Treasurer was still working on the outstanding 2021 AFR filing at the time of her resignation. The current Treasurer, appointed in January 2024 told us the process was further delayed because she had difficulty understanding the former Treasurer’s records and because she did not have time to devote to prior fiscal years.

However, filing the AFR as required is an essential part of the responsibility of a fire district treasurer. When AFRs are not filed, the ability of the Board and other interested parties, such as OSC and taxpayers, to assess the District’s financial condition 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. 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: The Practice of Internal Controls* and *The Internal Audit Process for Fire Districts* (Figure 2).

Figure 2: OSC Local Government Management Guide and Publication

<p><i>Local Government Management Guide: The Practice of Internal Controls</i></p>	<p><i>The Internal Audit Process for Fire Districts</i></p>
	
<p>https://www.osc.ny.gov/files/local-government/publications/pdf/the-practice-of-internal-controls.pdf</p>	<p>https://www.osc.ny.gov/files/local-government/resources/pdf/internalauditprocess.pdf</p>

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 Office at (716) 847-3647.

Sincerely,

Robin L. Lois, CPA
Deputy Comptroller

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

March 31, 2023

Truxton Fire District

P.O. Box 8

Truxton, NY 13158

With regards to a response from the audit performed on the Truxton Fire District Board of commissioners we apologize for the delay in writing this letter. We have read and discussed, in length, the measures we must take to be better, to better fulfil our duties and responsibilities to our taxpayers. On this note, the AUD's requested were filed with assistance provided by the comptroller's office, which was greatly appreciated. Heeding advice we received many changes have been made and will be implemented as we continue our progress. We will use your guidelines provided as we continue to see to the proper and timely training of all newly elected commissioners, a monthly treasurers report was created for easily reviewing the accounts and bills paid and further adjustments will be made to assure consistent review and overseeing of town monies. It is our intent to improve our practices and standards as an ongoing effort to do the duties we have taken on as the board of commissioners of the Truxton Fire District.

Sincerely,

A black rectangular redaction box covering the signature of James Greggains.

James Greggains, chairman