

Town of Mooers

Highway Asset Accountability

JUNE 2020



OFFICE OF THE NEW YORK STATE COMPTROLLER
Thomas P. DiNapoli, State Comptroller

Contents

- Report Highlights 1**

- Highway Asset Accountability 2**
 - How Should Officials Adequately Safeguard and Account for Highway Assets? 2

 - A Complete and Up-to-Date Asset Inventory Was Not Maintained or Provided to the Board 2

 - Department Assets Were Not Always Insured 4

 - Disposals Were Improper, Inadequately Documented and Lacked Board Approval 4

 - Officials Did Not Adequately Safeguard or Account for Fuel Use 6

 - How Should Officials Accurately Bill Other Organizations for Fuel Use? 8

 - Officials Did Not Have a Written Agreement With the VFD or Timely Bill Fuel Use 8

 - What Do We Recommend? 10

- Appendix A – Response From Town Officials 11**

- Appendix B – Audit Methodology and Standards 12**

- Appendix C – Resources and Services 15**

Report Highlights

Town of Mooers

Audit Objective

Determine whether Town officials adequately safeguarded and accounted for Highway Department (Department) assets.

Key Findings

- The Highway Superintendent did not maintain a complete and up-to-date inventory of Department assets.
- Department assets were not properly disposed of.
- Town officials did not adequately monitor fuel use, which resulted in 9,216 gallons of unrecorded fuel used at the highway facility, valued at \$20,576.
- The Mooers Volunteer Fire Department (VFD) was not billed for 2,413 gallons of recorded fuel used, valued at \$4,841.

Key Recommendations

- Maintain a complete, accurate and up-to-date inventory of all Department assets.
- Establish an asset disposition policy and procedures for the sale or disposal of unused assets.
- Ensure fuel inventories are periodically measured and perpetual inventory records are maintained.
- Bill the VFD for their recorded fuel used.

Town officials agreed with our recommendations and indicated they planned to initiate corrective action.

Background

The Town of Mooers (Town) is located in Clinton County.

An elected five-member Town Board (Board), which is composed of the Town Supervisor (Supervisor) and four Board members, is responsible for the general oversight of operations and finances.

An elected Highway Superintendent (Superintendent) is responsible for overseeing all Department operations.

Quick Facts

Population	3,600
2019 Highway Fund Appropriations	\$1.3 million
Delivered Fuel (Diesel Fuel and Unleaded Gasoline) During the Audit Period	\$132,337

Audit Period

January 1, 2018 – November 30, 2019. We extended our audit period back to January 1, 2017 to review the disposal of Department assets and back to January 1, 2016 to review VFD fuel billings.

Highway Asset Accountability

How Should Officials Adequately Safeguard and Account for Highway Assets?

A board and highway superintendent have a shared responsibility for instituting controls over highway department assets to ensure they are protected against the risk of loss, waste and misuse.

New York State Highway Law (Highway Law) requires the highway superintendent to maintain a written inventory of highway machinery, tools, implements and equipment and submit this report to the board each year on or before September 30.¹ In addition, the report should include a recommendation as to what machinery, tools, implements and equipment should be purchased, together with the probable cost of each item. The highway superintendent should periodically reconcile the asset lists to physical inventories and provide the reconciliations to the board. Town officials should also use the asset lists to ensure highway assets are adequately insured.

In addition, Highway Law requires the highway superintendent to receive board approval before selling or disposing of surplus or obsolete highway machinery, tools, implements and equipment.² The highway superintendent should sell or dispose of assets in the manner approved by the board and maintain adequate documentation to account for any sales or disposals. Planning for future needs and replacements is enhanced if disposals are made pursuant to a board approved asset disposition policy.

To safeguard and account for fuel inventories, the highway superintendent should ensure that perpetual inventory records are maintained to account for the amount of fuel purchased, the quantity dispensed and the balance on-hand. The fuel balances in the perpetual records should be periodically reconciled to physical inventories and material discrepancies should be investigated and resolved.

Access to fuel tanks and pumps should be monitored and restricted to authorized personnel. When fuel is pumped it should be recorded including the date, vehicle or equipment description, gallons pumped and user. Town officials should review fuel records to determine whether use is reasonable and ensure that all fuel can be accounted for.

A Complete and Up-to-Date Asset Inventory Was Not Maintained or Provided to the Board

The Town purchased software for the Superintendent in April 2018 totaling \$4,790 (\$2,995 for the software package, \$900 for two-hours of on-site installation and

¹ New York State Highway Law, Section 142

² Ibid.

training and an \$895 annual maintenance fee). The Town paid an additional \$895 annual maintenance fee in 2019. The main purpose for purchasing the software was so the Superintendent could maintain an inventory of Department assets. The Superintendent provided us with two inventory reports from the software that listed a total of 80 assets.

One inventory report contained a list of vehicles, equipment and attachments that included the year, make, model and type for each of 53 listed assets. However, the inventory report did not contain the original cost, condition, estimated current value and estimated replacement cost for any of these assets, even though these fields were available to be completed in the software.

The other report contained a list of tools and equipment (e.g., chainsaws and air compressors) and included the year, make, model, and description for each of the 27 listed assets. However, the inventory report did not contain the original cost, condition, estimated current value, estimated replacement cost and location for any of these assets, even though these fields were available to be completed in the software. In addition, the Superintendent did not annually submit an inventory report to the Board, as required.

We reviewed 15 Department asset purchases totaling \$87,124 during the audit period and found that none of these assets were listed on the inventory reports. These purchases included such items as a grader totaling \$50,820, a tree cutting attachment totaling \$19,900, a portable stacking conveyor totaling \$5,000, a 14-foot dump box sander totaling \$3,905 and two chainsaws totaling \$1,431.

We reviewed another 30 assets, which we observed at the highway facility to determine whether these assets were listed on the inventory reports. We found that eight assets (27 percent) were not listed on the inventory reports. These assets included a dump truck, bus, forklift, trailer, power brush, leaf blower and two weed trimmers. This occurred because the Superintendent did not maintain up-to-date inventory records.

We reviewed all 80 assets listed on the inventory reports to determine whether the assets were on-site at the highway facility. We were able to locate 78 assets. The Superintendent told us a mower and a plate tamper were not present because they had been borrowed by two other towns' highway departments.

We contacted the other towns' highway superintendents to determine whether these assets were in their possession. One superintendent confirmed that the mower was in their possession. However, the other superintendent told us the plate tamper was not in their possession. After we informed the Superintendent of this, he subsequently located the plate tamper at the highway facility. We also reviewed the same 15 Department assets purchased included in our previous review and all 33 Department assets insured by the Town during the audit period and found that all these assets were on-site at the highway facility.

As a result of the Superintendent's failure to properly maintain Department asset inventories, the Board was not provided with inventory lists and was unable to determine whether the records were complete and up-to-date. Because the Superintendent did not use the software as intended, inventory records were not complete and up-to-date. As a result, there is a significantly increased risk that assets could be lost, stolen or sold without detection.

Department Assets Were Not Always Insured

We performed a physical inspection at the highway facility and identified 43 Department assets (i.e., vehicles, heavy equipment, and trailers) that were eligible to be separately insured on the Town insurance policy. We compared these identified assets to the insurance policy, as of November 30, 2019, to determine whether the assets were insured.

We found that 10 assets were uninsured. The Superintendent provided us with valid explanations for why six of these assets were not insured. For example, some of these assets were obsolete and waiting to be disposed of and others were only being used for parts. As a result, it was not cost effective for the Town to insure these assets.

However, the Superintendent told us that the remaining four uninsured assets were regularly used by the Department and should have been insured. These assets included a grader purchased in February 2019 for \$50,820, a farm tractor, a backhoe and a bulldozer. This occurred because the Superintendent did not maintain a complete and up-to-date inventory of Department assets, which would have allowed Town officials to ensure that all Department assets were properly insured.

Because the Town did not insure four assets that were used by the Department, the Town lacked financial protection in the event of an accident or other event involving these assets.

Disposals Were Improper, Inadequately Documented and Lacked Board Approval

We identified nine Department assets (excluding scrap metal) that the Superintendent disposed of during the period January 1, 2017 through November 30, 2019. However, because of the deficiencies in the Department asset inventories, we were unable to determine whether other assets were disposed of during this period. We did not identify any assets that were sold during this period.

Although the Board minutes contained discussion related to some of these disposals, we found that the Board did not approve any of these disposals, as required. In addition, we found that these assets were improperly disposed of.

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- The Superintendent traded-in two loaders (a 1999 loader and 2016 loader) to offset the purchase price of a new 2017 loader. The Town received a trade-in credit of \$20,000 for the 1999 loader and \$147,000 for the 2016 loader, resulting in a final purchase price of \$7,169 for the new loader. This occurred even though the Board minutes contained a discussion indicating that the 2016 loader would be traded-in to purchase a 2017 loader for approximately \$7,000. The Supervisor told us that he was unaware and it was not the Board's intention to trade in the 1999 loader as well.
 - The Superintendent disposed of a 1973 snow blower truck through an exchange with the Town of Malone for a 1988 trailer. This occurred although the Board minutes contained a discussion that the Town of Chateaugay wanted to purchase the snow blower truck and the Town would ask \$10,000 for the truck. In addition, the Superintendent disposed of a plow wing, plow and 10-foot stainless steel sander through an exchange with the Town of Chazy for a paver and forklift. Further, the Superintendent disposed of a 1993 van at a local salvage yard in exchange for a 2008 bus. The Supervisor told us he was unaware that these assets were disposed of in this manner, except for the van, which he became aware of after the transaction occurred.
 - The Superintendent disposed of two dump trucks (a 1995 dump truck and 1999 dump truck) at another local salvage yard in exchange for work the salvage yard performed to extend the frames of two surplus military trucks purchased by the Town. The Town was not billed and did not pay the salvage yard for their services.

The Superintendent told us that he disposed of scrap metal during the period January 1, 2017 through November 30, 2019 at a local salvage yard.³ However, the Superintendent could not provide us with any documentation supporting the number of times or the amount of scrap metal that was disposed of.

In addition, the Superintendent told us that he was not paid for any scrap metal that was disposed of, but instead the salvage yard allowed him to take any items that were located at the salvage yard with the corresponding weight of the scrap metal disposed of.⁴ The Supervisor told us he was unaware scrap metal was being disposed of in this manner.

The Superintendent's practice of exchanging Department assets for other assets or services without Board approval or supporting documentation of these transactions, did not provide the Board with any way to assess whether the value of the assets or services exchanged were of equal value. Further, this practice prevented the Board from being able to determine whether the assets disposed

³ This is the same salvage yard in which the Superintendent exchanged the van for a bus.

⁴ The last time that the Town deposited sales proceeds for scrap metal was on December 30, 2016, which was for scrap metal that was disposed of at another salvage yard on December 15, 2016.

of were no longer needed for Department operations or the assets acquired were necessary for operations. This practice also resulted in these transactions being unaccounted for in the Town accounting records.

The improper disposals occurred because the Board did not establish policies and procedures for disposing of Department assets and scrap metal or monitor Department assets using annual inventory lists. Due to the weak control environment, there is a significantly increased risk that assets could be stolen or sold without detection.

Officials Did Not Adequately Safeguard or Account for Fuel Use

Highway Facility – The Town has two above ground fuel tanks located at the highway facility, a 2,000-gallon diesel fuel tank and a 575-gallon unleaded gasoline tank. There are two fuel pumps (one at each tank) which are powered by switches that are located in an unlocked box next to the fuel pumps.

Department personnel and VFD members obtained fuel from the fuel tanks at the highway facility for their vehicles and equipment during the audit period. After pumping fuel, Department personnel and VFD members were required to manually record the date, time, vehicle or equipment description, gallons pumped, type of fuel (diesel fuel or unleaded gasoline) and their initials on fuel logs that were separately maintained, one log for the Town and another for the VFD.

Town officials did not ensure controls were in place to adequately safeguard and account for fuel at the highway facility. Other than a fence at the highway facility, which was locked during non-work hours, there were no additional security measures over the fuel pumps (e.g., security cameras or locks on the fuel pumps or power switches).

In addition, while fuel logs were maintained by Department personnel and VFD members for fuel pumped, the Superintendent did not maintain fuel inventory records or ensure that the fuel tank levels were measured. Due to the lack of records and periodic measuring the level of fuel remaining in the tanks, the Superintendent was unable to prepare reconciliations of fuel purchased and pumped with the fuel inventory on-hand. Instead, the Superintendent told us that he periodically reviewed the fuel logs to determine whether the recorded amounts appeared reasonable.

We prepared an analysis of fuel purchases and recorded use from the fuel logs to determine whether fuel purchases were accurately accounted for.⁵ Assuming that the fuel tanks were filled to capacity after the first and last deliveries that occurred

⁵ Refer to Appendix B for information on our methodology.

during the audit period, there was 7,015 gallons of diesel fuel valued at \$15,918 and 2,201 gallons of unleaded gasoline valued at \$4,658 that was unrecorded.⁶

Figure 1: Highway Facility Fuel Analysis

	Diesel Fuel	Unleaded Gasoline
Delivered Fuel (gallons)	50,417	7,149
Recorded Use (gallons)	43,402	4,948
Unrecorded Use (gallons)	7,015	2,201
Unrecorded Use (dollars)	\$15,918	\$4,658
Unrecorded Use as Percentage of Delivered Fuel	14%	31%

We found that a portion of the unrecorded fuel used occurred because neither Town officials nor VFD members were able to provide us with the VFD fuel logs showing the recorded fuel used after June 18, 2018. However, VFD members told us that the VFD used Town diesel fuel until the first delivery of diesel fuel to their own fuel tank in April 2019 and Town unleaded gasoline until the first purchase of their own unleaded gasoline from a local gas station in May 2019. As a result, officials were unable to account for the amount of diesel fuel and unleaded gasoline obtained by VFD members from the Town fuel tanks for at least nine to 10 months.

The Superintendent told us that the unrecorded fuel used occurred because Department personnel did not record all the gallons of fuel pumped on the fuel logs. However, without proper controls over fuel inventories, officials cannot be sure that fuel purchased by the Town for the highway facility is properly accounted for and used only for legitimate purposes.

Fuel Transfer Tank – The Town has a 100-gallon diesel fuel transfer tank located in a Department pickup truck, which is filled using the diesel fuel tank at the highway facility. The transfer tank is used to fuel vehicles and equipment that are off-site from the highway facility so employees do not need to return to the highway facility to refuel.

We reviewed the fuel logs during the audit period and found that Department personnel recorded dispensing fuel into the transfer tank 47 times totaling approximately 2,420 gallons. However, Department personnel did not maintain any fuel logs to document the diesel fuel dispensed from the transfer tank. As a result, officials have no assurance that diesel fuel dispensed from the transfer tank was used only for legitimate purposes.

⁶ Ibid.

Mooers Forks Recreation Park Fuel Tank – The Town has a 275-gallon diesel fuel tank located in a locked building at the Mooers Forks recreation park. The fuel pump for the tank contains a padlock and the key is maintained by a laborer. The Town had 200 gallons of diesel fuel totaling \$423 delivered to the fuel tank during the audit period.

The Superintendent told us that the laborer obtained fuel from the fuel tank for two mowers during the audit period. However, the laborer did not maintain any fuel logs to document the diesel fuel dispensed from the fuel tank. Further, when we notified the Supervisor of this, he told us that he was unaware there was a fuel tank at the recreation park. As a result, officials have no assurance that diesel fuel dispensed from the fuel tank at the recreation park was used only for legitimate purposes.

How Should Officials Accurately Bill Other Organizations for Fuel Use?

When local governments agree to share services, each governing body should enter into a written agreement that defines the rights and responsibilities of each party and includes an equitable allocation of costs. Agreements should include information such as who is authorized to fuel, how fuel prices will be determined and billing will be processed. In addition, town officials should establish procedures to ensure other organizations are billed accurately and timely for their fuel use.

Officials Did Not Have a Written Agreement with the VFD or Timely Bill Fuel Use

While the Board did not enter into a written shared service agreement with the VFD, Town officials had an informal arrangement allowing the VFD to use the Town's diesel fuel and unleaded gasoline at the highway facility. The fuel logs that were maintained by VFD members were periodically remitted to the secretary to the Supervisor (secretary) so that she could bill the VFD for recorded fuel use.

We reviewed the VFD's recorded use shown on the fuel logs and the corresponding invoices issued to the VFD for the period January 1, 2016 through November 30, 2019 to determine whether the Town accurately and timely billed the VFD for their fuel used. The VFD was billed by the Town on September 14, 2016 for the recorded fuel used during the first six months of 2016. Except for minor discrepancies, which we discussed with Town officials, the billing was accurate. However, we found that this was the last time the Town billed the VFD for fuel use.

As a result, as of November 30, 2019, the Town had not billed the VFD for fuel used from July 5, 2016 through June 18, 2018, consisting of approximately 1,980

gallons of diesel fuel valued at \$3,994 and approximately 434 gallons of unleaded gasoline valued at \$847. Although the fuel logs were provided to the secretary who was responsible for billing the VFD for the amount of fuel used, she did not prepare the corresponding invoices. This occurred and remained undetected because the secretary billed the VFD for their fuel used with no oversight.

Figure 2: VFD Fuel Used Vs. Amount Billed – January 1, 2016 through November 30, 2019

	Diesel Fuel	Unleaded Gasoline
2016 Recorded Use (gallons)	884.8	237.1
2017 Recorded Use (gallons)	1,005.9	265.1
2018 Recorded Use^a (gallons)	494.2	93.4
2019 Recorded Use (gallons)	0	0
Total Recorded Use	2,384.9	595.6
Gallons Billed	405.2	162.1
Gallons Not Billed	1,979.7	433.5
Amount Not Billed	\$3,994	\$847
Gallons Not Billed as Percentage of Recorded Use	83%	73%

a Neither Town officials nor VFD members were able to provide us with the VFD fuel logs showing the recorded fuel used after June 18, 2018.

The fuel logs showed that on three occasions the VFD recorded information related to pumping fuel (e.g., date, vehicle, and type of fuel), but did not record the gallons pumped. We also found that from July 11 through August 29, 2016 the VFD recorded pumping fuel, but the fuel logs were illegible, which did not allow us to determine the number of gallons pumped. As a result, the Town officials will be unable to bill the VFD for this fuel use.

Because officials were unable to account for the amount of fuel obtained by the VFD after July 18, 2018 and up to the time the VFD discontinued using the Town’s fuel in 2019, the Town will be unable to bill the VFD for at least nine months of diesel fuel use and 10 months of unleaded gasoline use.

Town officials’ lack of oversight over the billing of the VFD’s fuel use resulted in the Town not billing the VFD \$4,841 for recorded fuel used. In addition, the inability of Town officials to account for all of the fuel obtained by the VFD resulted in the Town subsidizing VFD operations.

What Do We Recommend?

The Board should:

1. Ensure that the Superintendent maintains an inventory of Department assets, periodically reconciles the inventory to physical inventories, makes recommendations for assets to be sold or disposed of and reports when assets are sold or disposed of.
2. Formally approve the sale or disposal of assets deemed surplus or obsolete.
3. Establish an asset disposition policy and procedures for the sale or disposal of unused assets, including scrap metal, to ensure sales and disposals are properly executed, documented and accounted for.
4. Receive and review fuel reconciliations prepared by the Superintendent.
5. Ensure the secretary bills the VFD for the recorded fuel used that was not billed, as identified in this report.

The Superintendent should:

6. Use the software purchased by the Town to maintain a complete, accurate and up-to-date inventory of all Department assets and annually submit this inventory to the Board on or before September 30th.
7. Periodically reconcile the inventory of Department assets to physical inventories and provide the reconciliations to the Board.
8. Receive prior Board approval to sell or dispose of Department assets, including scrap metal.
9. Ensure fuel inventories are adequately secured and protected from unauthorized access.
10. Ensure all pumped fuel, including from the transfer tank, is adequately recorded by all users on fuel logs.
11. Ensure the fuel inventories are periodically measured and perpetual inventory records are maintained, including the beginning inventory, gallons delivered, pumped and remaining balance on-hand.
12. Prepare periodic fuel reconciliations comparing the balances in the perpetual inventory records to physical inventories on-hand, and investigate and resolve any discrepancies.

The Board and Superintendent should:

13. Ensure Department assets are properly insured.

Appendix A: Response From Town Officials

TOWN OF MOOERS

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May 21, 2020

Gary Gifford
Chief Examiner
NYS Office of the State Comptroller
Division of Local Government and School Accountability
One Broad Street Plaza
Glens Falls, NY 12801

RE: Town of Mooers State Comptroller's Audit of Highway Asset Accountability

Dear Mr. Gifford,

I am writing this letter on behalf of the Town of Mooers. After having our exit interview with [REDACTED] on April 29, 2020 the Town Council and I met on May 12th to discuss our response to your report covering the dates of January 1, 2018 through November 30, 2019 and extended back to January 1, 2017 for the disposal of assets and back to January 1, 2016 to review VFD fuel billings. This letter is a response only.

We would like to say that we are grateful for the wealth of information that was provided to us so that we may better the operations of our Town. We will also be able to maintain a more knowledgeable and accountable administration to the residents of Mooers. We continually strive to serve and serve diligently.

The Town Board, Highway Superintendent and Town Supervisor are all in agreement with your recommendations set forth in the report. Some of the recommendations have already been addressed; such as VFD fuel usage and properly insured assets. We would like to take advantage of the full 90 days to come up with a robust Corrective Action Plan for this report.

Again, we would like to thank the Office of the State Comptroller's Division of Local Government and School Accountability for their patience and guidance through this Audit process. It was very educating and we will be considering all your suggestions for implementation and correction. Please feel free to let us know of any further action that we could take to remedy our current situation.

Sincerely,

Jeffrey L. Menard
Supervisor

JLM/rmb

Appendix B: Audit Methodology and Standards

We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. To achieve the audit objective and obtain valid audit evidence,⁷ our audit procedures included the following:

- We interviewed Town officials to gain an understanding of the Town's procedures for safeguarding and accounting for Department assets. This included inquiries regarding the maintenance of an inventory of Department assets, annual submission of the inventory to the Board, insuring of Department assets and sale and disposal of Department assets and scrap metal.
- We reviewed the most current inventory of Department assets to determine whether it contained highway machinery, tools, implements and equipment and relevant information related to the listed assets (e.g., make, model, original cost and estimated value).
- We used our professional judgment to select 15 Department assets purchased during the audit period to determine whether they were listed on the inventory reports. We also performed a physical inspection to determine whether the assets were on-site at the highway facility. Our sample was selected based on amount and purchases made throughout the audit period.
- We used our professional judgment to select 30 Department assets observed at the highway facility to determine whether they were listed on the inventory reports. Our sample included highway machinery, tools, implements and equipment located throughout the highway facility.
- We reviewed all 80 Department assets included in the most current inventory of Department assets and performed a physical inspection to determine whether the assets were on-site at the highway facility. For any Department assets that were not present, we interviewed the Superintendent to determine the reason.
- We reviewed all 33 Department assets insured by the Town during the audit period and performed a physical inspection to determine whether the assets were on-site at the highway facility.
- We performed a physical inspection at the highway facility to identify all Department assets (i.e., vehicles, heavy equipment, and trailers) that were eligible to be separately insured on the Town insurance policy. We then compared the identified assets to the insurance policy, as of November 30, 2019, to determine whether the assets were insured. For any assets that were not insured, we interviewed the Superintendent to determine the reason.

⁷ We also issued separate audit reports, *Town of Mooers – Cash Management (2020M-36)* and *Town of Mooers – Procurement (2020M-55)*.

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- We interviewed Town officials and other Towns' highway superintendents and reviewed Board minutes, insurance policies, and supporting documentation of sales or disposals of Department assets to identify Department assets, including scrap metal, which were sold or disposed of during the period January 1, 2017 through November 30, 2019. For the Department assets that we identified as being sold or disposed of, we determined whether the Board approved the sale or disposal of the assets, the assets were sold or disposed of in the manner approved by the Board, the manner in which the assets were sold or disposed of was appropriate, adequate documentation was maintained to support the sale or disposal and any sales proceeds received were deposited.
 - We interviewed Town and VFD officials, performed a physical inspection of the Town's fuel inventories and reviewed various fuel records to gain an understanding of the Town's procedures for safeguarding and accounting for fuel inventories and any associated effects of deficiencies in those procedures.
 - We prepared an analysis of fuel purchases and recorded use from the fuel logs to determine whether fuel purchases for the highway facility were accurately accounted for. Our analysis for diesel fuel was for the period January 6, 2018 through November 24, 2019 and our analysis for unleaded gasoline was for the period January 19, 2018 through November 16, 2019, which were the dates of the first and last deliveries during the audit period. Our analysis assumed that the fuel tanks were filled to capacity after the first and last delivery during the audit period. We compared the total fuel delivered after the first delivery through the last delivery during the audit period to the recorded fuel used on the fuel logs between the first and last delivery during the audit period to calculate the amount of any unrecorded fuel used in gallons. We calculated the value of unrecorded fuel used by using the average fuel price per gallon paid by the Town (\$2.2692 for diesel fuel and \$2.1159 for unleaded gasoline).
 - We reviewed the fuel logs during the audit period to determine the number of times and amount of diesel fuel recorded being dispensed into the transfer tank.
 - We reviewed claims for fuel purchases and interviewed an employee of the fuel vendor to determine the amount of diesel fuel delivered to Mooers Forks recreation park fuel tank during the audit period.
 - We reviewed the VFD's recorded use shown on the fuel logs and the corresponding invoices issued to the VFD for the period January 1, 2016 through November 30, 2019 to determine whether the Town accurately and timely billed the VFD for their fuel used. For any recorded use that was not billed, we determined the number of gallons and calculated the value.

We also verified whether any payments made by the VFD agreed with the amount billed and the payments were deposited.

We conducted this performance audit in accordance with GAGAS (generally accepted government auditing standards). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our 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 size of the relevant population and the sample selected for examination.

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make the CAP available for public review in the Town Clerk's office.

Appendix C: Resources and Services

Regional Office Directory

www.osc.state.ny.us/localgov/regional_directory.pdf

Cost-Saving Ideas – Resources, advice and assistance on cost-saving ideas

www.osc.state.ny.us/localgov/costsavings/index.htm

Fiscal Stress Monitoring – Resources for local government officials experiencing fiscal problems

www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm

Local Government Management Guides – Series of publications that include technical information and suggested practices for local government management

www.osc.state.ny.us/localgov/pubs/listacctg.htm#lmgm

Planning and Budgeting Guides – Resources for developing multiyear financial, capital, strategic and other plans

www.osc.state.ny.us/localgov/planbudget/index.htm

Protecting Sensitive Data and Other Local Government Assets – A non-technical cybersecurity guide for local government leaders

www.osc.state.ny.us/localgov/pubs/cyber-security-guide.pdf

Required Reporting – Information and resources for reports and forms that are filed with the Office of the State Comptroller

www.osc.state.ny.us/localgov/finreporting/index.htm

Research Reports/Publications – Reports on major policy issues facing local governments and State policy-makers

www.osc.state.ny.us/localgov/researchpubs/index.htm

Training – Resources for local government officials on in-person and online training opportunities on a wide range of topics

www.osc.state.ny.us/localgov/academy/index.htm

Contact

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