



Pocatello Fire District

Board Oversight and Treasurer's Records and Reports

Report of Examination

Period Covered:

January 1, 2015 – May 25, 2016

2016M-301



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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

January 2017

Dear Fire District Officials:

A top priority of the Office of the State Comptroller is to help local government officials manage government resources efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of local governments statewide, as well as compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving operations and Board of Fire Commissioner governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard local government assets.

Following is a report of our audit of the Pocatello Fire District, entitled Board Oversight and Treasurer's Records and Reports. This audit was conducted 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.

This audit's results and recommendations are resources for local government officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller
Division of Local Government
and School Accountability*



State of New York Office of the State Comptroller

EXECUTIVE SUMMARY

The Pocatello Fire District (District) is a district corporation of the State, distinct and separate from the Town of Wallkill, in Orange County. The District's 2016 general fund budgeted appropriations totaled \$311,583 and were funded primarily by real property taxes.

The Board of Fire Commissioners (Board) is composed of five elected members and is responsible for the District's overall financial management and safeguarding of its resources. The Board appoints a Treasurer and a Secretary. The Treasurer acts as the District's chief fiscal officer and is responsible for the receipt and custody of District funds, disbursing and accounting for those funds, preparing monthly and annual financial reports and meeting any other reporting requirements. The Secretary is responsible for keeping a complete and accurate record of the proceedings of each Board meeting and all Board-adopted rules and regulations.

Scope and Objective

The objective of our audit was to examine the internal controls over the District's financial operations for the period January 1, 2015 through May 25, 2016. Our audit addressed the following related questions:

- Did the Board provide adequate oversight of District financial operations to safeguard District assets?
- Did the Treasurer maintain accurate and complete records and reports?

Audit Results

The Board needs to improve its oversight of the District's financial activity. The Board did not develop a procurement policy; an investment policy; a cash management policy, including the handling and recording of cash transactions; or a code of ethics. As a result, District employees had no formal guidelines for performing their duties, District recordkeeping was poor and Board minutes were incomplete.

The Board also needs to improve its oversight of the Treasurer's duties, such as requiring that complete accounting records be maintained and performing periodic reconciliations. The Board did not annually audit the Treasurer's records and reports as required by New York State Town Law and did not ensure that the Treasurer prepared and filed the District's annual financial report with the Office of the State

Comptroller in a timely manner. As a result, District residents were not adequately informed of Board actions. Because of the Board's lack of oversight, the risk is increased that errors or irregularities could occur and not be detected or corrected in a timely manner.

In addition, the Treasurer did not maintain complete and accurate accounting records and, as a result, could not prepare and file annual financial reports with the State Comptroller and the Board in a timely manner. Moreover, the Treasurer did not develop comprehensive financial reports for the Board. Instead, the monthly financial report is a listing of checks issued and a general ledger balance for the general fund, which has not been updated and reconciled to confirm whether it is accurate.

Finally, the Treasurer did not perform bank reconciliations for reserve accounts, and bank reconciliations for the general fund bank account were not accurate. When the Treasurer does not provide adequate, timely and accurate reports, the Board's budgetary control is weakened and its ability to provide adequate oversight is reduced.

Comments of District Officials

The results of our audit and recommendations have been discussed with District officials, and their comments, which appear in Appendix A, have been considered in preparing this report. District officials agreed with the recommendations in the report and indicated that they are in the process of implementing corrective action.

Introduction

Background

The Pocatello Fire District (District) is a district corporation of the State, distinct and separate from the Town of Wallkill, in Orange County. The District's 2016 general fund budgeted appropriations totaled \$311,583 and were funded primarily by real property taxes.

The Board of Fire Commissioners (Board) is composed of five elected members and is responsible for the District's overall financial management and safeguarding of its resources. The Board appoints a Treasurer and a Secretary. The Treasurer acts as the District's chief fiscal officer and is responsible for the receipt and custody of District funds, disbursing and accounting for those funds, preparing monthly and annual financial reports and meeting any other reporting requirements. The Secretary is responsible for keeping a complete and accurate record of the proceedings of each Board meeting and all Board-adopted rules and regulations.

Objective

The objective of our audit was to examine the internal controls over the District's financial operations. Our audit addressed the following related questions:

- Did the Board provide adequate oversight of District financial operations to safeguard District assets?
- Did the Treasurer maintain accurate and complete records and reports?

Scope and Methodology

We examined the District's internal controls over selected financial operations and reviewed its records and reports for the period January 1, 2015 through May 25, 2016.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit are included in Appendix B of this report. 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.

Comments of District Officials and Corrective Action

The results of our audit and recommendations have been discussed with District officials, and their comments, which appear in Appendix A, have been considered in preparing this report. District officials agreed with the recommendations in the report and indicated that they are in the process of implementing corrective action.

The Board has the responsibility to initiate corrective action. Pursuant to Section 181-b of New York State Town Law, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and forwarded to our office within 90 days. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. 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. The Board should make the CAP available for public review in the Secretary's office.

Board Oversight

The Board has a fiduciary responsibility to oversee the District's fiscal activities and safeguard its resources. This responsibility includes establishing policies and procedures that provide reasonable assurance that cash and other resources are properly safeguarded. Policies and procedures should ensure that transactions are authorized and properly recorded; that financial reports are accurate, reliable and filed in a timely manner; and that applicable laws, rules and regulations are followed. Maintaining adequate records and reports enables the Board to fulfill its responsibility to monitor the District's financial activities.

The Board needs to improve its oversight of the District's financial activity. The Board has not provided District employees with formal guidelines for performing their duties and, as a result, recordkeeping was poor and Board minutes were incomplete. The Board did not oversee the Treasurer's duties, such as requiring that complete accounting records be maintained and performing periodic reconciliations. The Board also did not annually audit the Treasurer's records and reports and did not ensure that the Treasurer prepared and filed the District's annual financial report with the Office of the State Comptroller's (OSC) in a timely manner. As a result, District residents were not made aware of Board actions. Because of the Board's lack of oversight, the risk is increased that errors or irregularities could occur and not be detected or corrected in a timely manner.

Written Policies and Procedures

The Board must establish policies and procedures to provide reasonable assurance that District assets are adequately safeguarded. Among other things, these policies must establish basic operating procedures tailored to the District's cash management objectives and address all aspects of financial reporting and recordkeeping. Written policies and procedures also provide evidence of management's priorities, its values and its commitment to internal controls, as well as an effective means of communicating these issues to District officials.

The Board did not develop a procurement policy; an investment policy; a cash management policy, including the handling and recording of cash transactions; or a code of ethics (Code). The absence of such policies weakens the District's internal controls and increases the risk that errors and irregularities will occur.

Procurement, Investment and Cash Management Policies – General Municipal Law (GML) requires the Board to adopt written policies and procedures for the procurement of goods and services that are

not subject to competitive bidding requirements. GML also requires that the Board adopt written policies and procedures for monitoring, controlling, depositing and retaining investments and collateral. The investment policy should include a provision for securing bank accounts and investments that exceed Federal Deposit Insurance Corporation (FDIC) coverage.

The Board has not adopted procurement and investment policies and written procedures over cash receipts and disbursements. Without an adequate and detailed purchasing policy, the District had no official guidelines for procuring goods and services. As a result, there is an increased risk that the District could spend more than necessary when obtaining goods and services. In addition, without an investment policy, District employees had no guidelines on how to manage District investments. The lack of policies and procedures also increases the risk of errors and irregularities occurring and remaining undetected and uncorrected.

Code of Ethics – GML requires fire districts to adopt a Code that follows the model Code established by OSC. The purpose of this Code is to guide fire district officials and firefighters and set a standard for conduct expected in the discharge of official business. Fire district chief executive officers are required to distribute the Code to all officials and members of their districts and post a copy of the Code in a public location at the fire district.

Although the Board developed a Code, it was not comprehensive and did not comply with OSC’s model Code for fire districts. For example, the District’s Code did not address the acceptance of gifts or give examples of acceptable and unacceptable gifts. Without a comprehensive Code, the Board has not set a standard for the ethical conduct of District business. Therefore, the Board and District residents do not have adequate assurance that District officials will perform their duties with high ethical standards.

Monitoring

The Board is responsible for monitoring the District’s financial activities, which includes maintaining adequate records and reports that account for all District funds. By not establishing any policies and procedures for monitoring District financial activities, the Board did not fulfill its fiduciary responsibility to account for and safeguard District resources. As a result, there are significant deficiencies in the District’s records and reports.

Minutes of the Board – The Secretary is required to attend all Board meetings and keep a complete and accurate record of the proceedings. These minutes are a permanent record of the Board’s actions and key decisions. At a minimum, Board minutes must consist of a record or

summary of all motions, proposals, resolutions and any other matters that the Board voted upon.

The Secretary did not record and maintain complete and accurate Board minutes. We found Board minutes to be incomplete, inconsistent and inaccurate. For example:

- Audited claims were not specifically identified in the minutes. Therefore, there is no indication whether the Board audited all claims, as discussed in the Audit of Claims section of this report.
- Minutes from two meetings were duplicates of the minutes from the same month in the prior year, with only the year changed.
- Pages of the minutes were not numbered and filed consecutively.

With these deficiencies in the Board minutes, there is not sufficient evidence that the Board actually approved certain District financial transactions and that all Board decisions were adequately disclosed and made available for public review. The Board also did not have accurate and complete minutes of its proceedings to reference. The Board was unable to provide passed resolutions specifically establishing three reserves for truck, building and equipment repair. The amount held in these reserves totaled \$31,627 as of December 31, 2015. Although the reserves appeared to be for valid District purposes, without Board resolutions authorizing their establishment, the public would not be aware of their existence.

Audit of Claims – Town Law requires that the Board audit all claims against the District prior to the Treasurer making payments for the claims. Board minutes should reflect which claims the Board audited and approved. The abstract (list) of the claims approved should identify each claim and include the vendor, the amount, the account code and the aggregate amount to be paid. In addition, Town Law requires all disbursements to be made by check.

The District paid approximately \$247,000 in claims in 2015 and \$131,200 through May 2016. Board minutes did not identify specific claims that were submitted, audited and approved and the aggregate amount to be paid. The Treasurer provides a claims schedule for review, and the Board asks questions if an entry looks questionable. Because the Treasurer did not maintain appropriate claims records, the Board has no documentation as to which claims were audited and approved and could not provide any evidence that all claims against the District were audited and approved prior to payment.

To determine if the Board audited and approved claims before payments were made, we selected and reviewed 98 claims totaling \$78,392. We found that these claims were not audited. Instead, the Board received a claims schedule to review and asked questions if something looked questionable. In addition, we reviewed the selected claims to determine if they were for valid purposes, had proper approval, contained sufficient documentation and did not contain sales tax charges and found 72 claims totaling \$55,084 had issues in at least one of these areas:

- There was one claim totaling \$148 that was not for a valid purpose.
- There were 35 claims totaling \$19,185 that did not have department approval.
- There were 21 claims totaling \$17,504 that were not sufficiently documented.
- There were 22 claims totaling \$30,756 that were not paid from original invoices.
- There were 34 claims totaling \$8,149 that included sales tax.

The District also has a debit card that is used by District personnel. During the audit period, the card was used to make 25 purchases totaling \$11,670.¹ The use of a debit card violates Town Law, which requires that all claims must be paid by check. In addition, the claims audit process is circumvented by the use of a debit card as payments are made prior to Board approval.

When payments are made without Board audit and approval, there is an increased risk that District funds may be expended inappropriately or for non-District purposes.

Annual Audit – Town Law requires the Treasurer to present all books and records for all District money received and disbursed during the preceding fiscal year at the Board’s annual organizational meeting. This includes all books, records, receipts, orders, vouchers and canceled checks or check images. Additionally, the Treasurer is required to file with the Board a detailed written statement showing receipts and disbursements for the preceding fiscal year. The Board is required to annually audit, or cause to be audited, the Treasurer’s books, records and documents. The audit should be thorough, and, when done properly, it can provide the Board with an understanding

¹ Included in the 98 claims reviewed

of District operations, which is essential for effective oversight. Furthermore, GML requires the Treasurer to submit an annual report of the District's financial condition, known as the Annual Update Document (AUD), to the Board and OSC within 60 days of the close of the fiscal year. Town Law also requires the Treasurer to file an annual financial statement detailing the District's receipts and expenditures with the Town of Wallkill Clerk.

The Board did not audit, or cause to be audited, the Treasurer's books, records and documents, nor did it require the Treasurer to file a statement of receipts and expenditures for the year. In addition, the AUD has not been filed timely in any of the last five years; on average it was filed 185 days late. Board members told us that they did not perform an annual audit or ensure that the AUD was submitted timely because they were not aware of the requirements.

The Board did not establish written procedures detailing requirements for financial activities, such as how to record, summarize and report transactions, and did not establish a timeline for the completion of the Treasurer's duties or review the activities for adherence to the timeline. As a result, the Treasurer did not have sufficient guidance for completing these activities.

Additionally, reports not being filed on time decreases transparency of financial operations to District residents. Because the Board had not implemented compensating controls over the Treasurer's duties, such as reviewing the Treasurer's work, the Board was unaware of these deficiencies, and the District has an increased risk that errors and irregularities could occur and go undetected and uncorrected.

Recommendations

The Board should strengthen the District's internal controls by:

1. Developing, adopting and implementing written policies and procedures to control and monitor District operations. The policies and procedures should include:
 - Detailed purchasing requirements, including how and when to obtain competition; and
 - Detailed investment requirements, including how to secure bank accounts and investments that exceed FDIC coverage.
2. Developing and formally adopting a Code that complies with OSC's model.
3. Ensuring that the Secretary take a complete and accurate record of the proceedings and maintain all minutes, resolutions and other District records.

4. Requiring the Treasurer to prepare a claims abstract to be audited and approved for payment at the regular monthly Board meetings. The Board should audit and approve all claims prior to payment.
5. Discontinuing the use of the debit card.
6. Performing a detailed annual audit of the Treasurer's books and records.

Treasurer's Records and Reports

The Treasurer accounts for all of the District's financial activities. It is essential that the Treasurer perform all duties in accordance with applicable laws and regulations and in a manner to ensure that District assets are properly safeguarded. The Treasurer's duties include maintaining accurate and timely financial records and reports. The Treasurer must also prepare and file an annual financial report with OSC and the annual statement of revenue and expenditures with the Town Clerk. Failure of the Treasurer to perform these duties in a prudent manner could result in District assets being misappropriated, lost or stolen.

The Treasurer did not maintain complete and accurate accounting records and, as a result, he could not prepare and file the annual financial reports with OSC and the Board in a timely manner. In addition, he did not develop comprehensive financial reports. The lack of adequate, timely and accurate reports weakens budgetary controls and reduces the Board's ability to provide adequate oversight.

Accounting Records

The District is required by statute to use the Uniform System of Accounts (USA) and codes authorized by OSC for its accounting system. The USA codes link the budget to the actual revenues and expenditures and provide the Board with information about the availability of District funds. Complete and accurate accounting records, maintained on a monthly and annual basis, provide the Board with essential information it needs to effectively manage and safeguard District resources. The information in these accounting records provides the foundation for the Board to monitor the District's financial operations and develop its budgets and for the Treasurer to prepare periodic reports.

The Treasurer did not maintain complete and accurate accounting records. The Treasurer did not use the required USA codes when preparing the District's budgets, accounting records and reports; the budget and financial reports did not include separate accounts for each appropriation with proper budget codes; and the budget did not contain a fund balance estimate or a breakdown of reserve funds. In addition, the Treasurer did not develop comprehensive financial reports. Instead, the monthly report is a list of checks issued during the month and it does not include the bank balances for each of the District's four bank accounts. In addition, the Treasurer's monthly report only includes the general ledger balance for the general fund, which has not been updated and reconciled, and did not include any information relating to District reserve funds. When the Treasurer does not provide adequate reports using the required accounting

codes, the Board's budgetary control is weakened and its ability to provide adequate oversight is reduced.

Annual Financial Reports

GML requires the Treasurer to prepare and file an annual financial report of the District's financial condition, known as the AUD, within 60 days of the close of the fiscal year. The AUD is an important fiscal tool which provides the Board with necessary financial information to monitor District operations and provides other interested parties with a complete summary of the District's financial activities. Similarly, Town Law requires the Treasurer to file an annual financial statement detailing the District's receipts and disbursements with the Town of Wallkill Clerk (Clerk) and the Board.

Because the Treasurer did not maintain adequate accounting records, he could not prepare and file the annual financial reports with OSC and the Board in a timely manner. In fact, the Treasurer did not file an AUD with OSC timely for the last five years, nor did he file an annual financial statement with the Board or Clerk. In addition, the AUD was not accurate. For example, the balances for two reserve accounts were not included on the AUD. When annual financial reports are not filed in a timely manner, the public is unable to see how District money is spent and the Board cannot make informed decisions to effectively manage the District's finances.

Bank Reconciliations

Bank reconciliations are an important internal control because they may identify differences needing further investigation, safeguard cash by detecting errors, uncover recording errors and ensure account balances accurately reflect the true financial position of the District. Reconciliations should be performed monthly by a person whose job duties do not include maintaining either the cash receipts or cash disbursements journals or receiving or disbursing cash. Bank reconciliations should also be documented, available for review and agree with the cash recorded in the accounting records.

The Treasurer prepared bank reconciliations for the general fund bank account although they were not complete or accurate. The bank reconciliations begin with a different beginning bank balance than what is on the corresponding bank statement. In addition, the balance on the bank statement is not reconciled to the general ledger balance to ensure accuracy. The Board is given the bank reconciliations but does not review them for accuracy or compare them to the bank statements and general ledger. Additionally, the Board does not require, and the Treasurer did not prepare, bank reconciliations for the reserve accounts. Therefore, the Board does not have an accurate accounting of the District's cash position.

Recommendations

The Board should:

7. Ensure that the Treasurer prepares and submits annual reports on the District's finances to OSC, the Clerk and the Board in a timely manner.
8. Require the Treasurer to perform accurate, complete bank reconciliations for all accounts, and the Board should review the bank reconciliations.

The Treasurer should:

9. Maintain accurate, complete and up-to-date accounting records that document all transactions using the USA codes. The Treasurer should include all cash balances in the accounting records that reflect posted cash receipts and disbursements.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

The District officials' response to this audit can be found on the following pages.

POCATELLO FIRE DISTRICT
Town of Wallkill
5 Pocatello Road
Middletown, NY 10940

District Name: Pocatello Fire District
Audit Report Title: Pocatello Fire District Board Oversight and Treasurer's
Record and Reports
Audit Report Number: 2016M-301

We agree with the findings in the report. This serves as our combined response and corrective action plan. Listed are the recommendations and the corrective active taken to date and proposed.

1. Developing, adopting and implementing written policies and procedures to control and monitor District operations. These policies and procedures should include:
Detailed purchasing requirements including how and when to obtain competition.
Detailed investment requirements, including how to secure bank accounts and investments that exceed FDIC coverage.

The Board of Commissioners have met on a monthly basis and are writing our policies and procedures manual detailing our purchasing plan for all levels of coverage and competitive bidding. A full detailed policy for investments and account establishing and limitation of risk and coverage.

2. Developing and formally adopting a Code that complies with OSC's model.

The Board of Commissioners in their monthly meetings and numerous workshops have developed and implemented a complete Code of Ethics in compliance with OSC mandates for all District, Fire Company personnel and Ladies Auxiliary Members. The Code is designed to cover the members and their actions to keep the taxpayers of this District safe of any liability or injury.

3. Ensuring that the Secretary take a complete and accurate record of the proceedings, and maintain all minutes, resolutions and other District records.

The Secretary has established a complete and comprehensive procedure of meeting minutes and file for retention of all records pertaining to duties and obligations of the Board of Commissioners. All records are stored on site in the commissioners file cabinet and assigned drawer space. Many of these records are also stored in the Chairman of Board drawer. Secretary has a District owned laptop computer for all records and notes.

4. Requiring the Treasurer to prepare a claims abstract to be audited and approved for payment at the regular monthly Board meetings. The Board should audit and approve all claims prior to payment.

The treasurer at each monthly meeting presents to the Board of Commissioners the bills for accuracy and authorization. All Commissioners authorize the bills for payment by signing and dating all purchase order covering invoices, bills and check with two signatures for payment. This is made a permanent record and filed in the appropriate folders. All checks are prepared and attached to a copy of the invoice and filed in appropriate folders.

5. Discontinuing the use of the debit card.

The Treasurer is transferring \$10,000 to an account to obtain a covered credit card for the District. When the credit card is received the debit card will be returned to the bank.

6. Performing a detailed annual audit of the Treasurers books and records.

The Board of Commissioners has engaged a local CPA to perform a detailed audit of the Treasurers books and records as well as the complete operations of the District and LOSAP account. This will be an annual audit performed by the CPA.

7. Ensure that the Treasurer prepares and submits annual reports on the Districts finances to OSC, the Clerk and the Board in a timely manner.

The Board of Commissioners have instructed the Treasurer to complete all reports and file with OSC, the Clerk and Board in a timely manner. The treasurer has completed the Tax Cap and filed in a timely manner. All records will continue to be filed as same.

8. Require the Treasurer to perform accurate, complete bank reconciliation's for all accounts, and Board should review the bank reconciliation's.

The Board acknowledges their responsibility of overseeing the Treasurers duties and will on a monthly basis review all vouchers, warrants and purchase orders comparing with check images and authorizations for payments. They shall review all reconciliation's and statements for accuracy of record keeping. These measures have been implemented as of the November 10, 2016 meeting.

We wish to express heart felt thanks to the auditors for their help and guidance in this process. They were a tremendous source of knowledge and patience.

Debra Casella
Chairman

12-15-2016

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

To achieve our audit objective and obtain valid evidence, we performed the following procedures:

- We interviewed District officials to gain an understanding of the internal controls related to financial operations.
- We tested the reliability of the accounting records against source documents.
- We reviewed Board minutes and resolutions to determine if the reserves were properly established.
- We randomly selected a sample of 50 checks, all 23 reimbursement checks and all 25 debit card transactions from the audit period to determine if they were for valid purposes, were department approved, had sufficient documentation, were paid from original invoices and included sales tax based on reviewing Board minutes and the claims vouchers.
- We reviewed the Treasurer's reports during the audit period, including bank reconciliations and the general ledger, to review for accuracy and completeness.
- We reviewed the AUD filed with the general ledger and budget-to-actual report to test for accuracy of the figures reported.
- We reviewed Board minutes to determine whether they were complete and accurate.

We conducted this performance audit in accordance with GAGAS. 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.

APPENDIX C

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