



Lakeland Fire District Travel and Conference Costs

Report of Examination

Period Covered:

January 1, 2011 — November 30, 2012

2013M-145



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

August 2013

Dear 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 Commissioners 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 Lakeland Fire District, entitled Travel and Conference Costs. 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 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*

Introduction

Background

The Lakeland Fire District (District) is located in the Town of Islip in Suffolk County. The District is governed by an elected five-member Board of Fire Commissioners (Board). The Board is responsible for the general management and control of the District's financial, fire fighting, and EMS operations, including auditing claims, authorizing attendance at seminars and conferences, establishing policies and procedures for the reimbursement of expenditures related to attendance at seminars and conferences, and approving any payments for expenditures incurred for such attendance. The District Manager is responsible, along with other administrative staff, for the day-to-day management of the District, under the direction of the Board. The District Treasurer is responsible for the payment of approved claims and assisting the Board in managing the District's finances. The District's expenditures for the fiscal year ending December 31, 2011, were approximately \$2.5 million, funded primarily with property taxes.

Objective

The objective of our audit was to examine the internal controls over travel and conference costs. Our audit addressed the following related question:

- Were travel and conference costs incurred by District officials actual, necessary, and legitimate District expenses, and did they use the most cost-effective methods for travel?

Scope and Methodology

We examined the internal controls over travel and conference costs for the period January 1, 2011, to November 30, 2012.

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.

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

The Board has the responsibility to initiate corrective action. Pursuant to Section 181-b of 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. 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 of Fire Commissioners should make this plan available for public review in the District Secretary's office.

Travel and Conference Costs

General Municipal Law (GML) allows fire district commissioners, officers, employees, the chief, and the assistant chief to attend conferences at district expense. The law requires that conference travel must be for official business, using a cost-effective and reasonable method of travel. Conference travel requires the prior approval of the Board. To ensure travel-related expenditures are legitimate District costs, the Board should establish a travel and conference policy and monitor compliance with it. It is important that the policy give clear and specific guidelines with respect to attendance and associated costs for conventions in order to minimize the risk of excessive expenditures of public funds. Fire districts should also consider establishing maximum per diem allowances for meals and lodging, using as a guideline the rates established by the United States General Services Administration (GSA).

During our audit period, the District spent \$97,935 on training and conferences. During 2012, District officials attended five out-of-state conferences at a cost of \$52,068. The Board did not ensure that the District only paid for actual District expenses necessarily incurred on official District business, and did not establish appropriate policies and procedures to ensure that expenditures were properly supported. This resulted in the payment of \$15,041 in questionable travel costs which do not appear to be for the District's benefit. In addition, claims totaling \$23,847, some of which were for this questionable travel, were submitted and paid without adequate support. This included \$2,813 in reimbursements to a Chief for expenditures that the District had already paid for on the District credit card. Finally, the Board has not established a maximum daily rate for meals and lodging to ensure that travel is cost-effective and reasonable. Had the Board implemented per diem rates established by GSA for meals and lodging and mandated that the most cost-effective and reasonable means of travel be used, they could have saved over \$12,000 on the five out-of-state conferences in 2012.

Questionable Costs

GML allows fire districts to pay for actual and necessary expenditures for travel, meals, lodging, and registration fees incurred in attending conferences or conventions by authorized district officials, employees, or officers. As a general rule, in order for conference expenditures to be considered actual and necessary, an expenditure must have been made, and incurred of necessity, and the amount of the expenditure must be no greater than reasonably necessary.

We question whether expenditures of \$13,385 for a trip to Las Vegas by eight officials and \$1,656 for a trip to New Orleans by one individual were valid expenditures of taxpayer dollars.

Las Vegas — The 2012 IAFC¹ Fire-Rescue Med Conference was held in Las Vegas, Nevada from May 4 to 8. The Conference provided an opportunity to attend various hands-on training and learning sessions throughout the five days and offered discounted rates if registration was made prior to April 8. In addition, special hotel group rates were available to attendees that registered by April 3.

Four Commissioners and four Chiefs traveled to Las Vegas on May 4 and May 5, and returned to New York on May 8 and May 9,² at a total cost of \$13,385. They did not register for the conference, did not stay at the discounted conference hotel, and did not attend any of the training/learning sessions while they were in Las Vegas, despite making their hotel and airline reservations well before the early registration deadlines.

Instead, they paid \$250 (\$25 per person) for entrance into the exhibit hall only on May 7. We were told by District officials that they attended the conference to look at equipment. We question the reasonableness and necessity of sending eight individuals to Las Vegas at a cost of \$13,385 for this purpose when they did not actually attend the conference or take advantage of any of the hands-on training provided.

New Orleans — Three individuals attended the EMS World conference in New Orleans, Louisiana from October 28 through November 3, 2012, for seven days and six nights, at a cost of \$8,869. We requested certification of attendance and found that one of the three individuals attended only one 45-minute keynote presentation. We estimate the cost of his attendance to be \$1,656.³ We question whether the cost of sending this individual to the conference for a 45-minute presentation is a legitimate business purpose and a reasonable and necessary use of public funds.

During 2012, there were three conferences offered in New York State; District officials did not attend any of them. All District Commissioners are required to complete training in District management and ethics

¹ International Association of Fire Chiefs

² Limousine bills to and from the airport show an additional seven passengers traveled with the eight District officials.

³ This individual shared a two-bedroom suite with another individual. We estimate the cost of his attendance to be \$1,656, including airfare, meals, conference registration, and the extra cost of a suite over a hotel room. As discussed in the Policies and Procedures section, he was reimbursed for \$2,737 of expenses which he did not actually incur.

within 270 days of taking office. At the start of our audit, two of the Commissioners who traveled to Las Vegas had not yet taken the mandatory training. One of the Commissioners was required by Law to have completed the training by October 2009 and the other by October 2012.⁴

The Board's failure to ensure that travel by District officials, including Board members, is for legitimate business purposes, actually and necessarily incurred, resulted in the District paying \$15,041 (some of these claims were unsupported as outlined in the following Policies and Procedures section) in questionable travel costs.

Policies and Procedures

GML allows fire districts to pay for actual and necessary expenses for travel, meals, lodging, and registration fees incurred in attending conferences or conventions by authorized district officials, employees, or officers. It is important that the Board adopt and enforce formal policies that give clear and specific guidelines with respect to attendance and associated costs for conventions in order to minimize the risk of excessive expenditures of public funds. The policy should include a list of travel expenditures typically reimbursable, such as lodging, mileage allowances, taxi, and rental car expenditures and expenditures, for meals or a per diem meal allowance. The policy should include the required documentation, including original receipts and certification of attendance, to be submitted to support travel expenditures, and the timetable for submission of this documentation; a description of the process that personnel must follow to be reimbursed for allowable travel expenditures; and the general maximum reimbursement rates for various types of travel expenditures, including a maximum rate for lodging and meals and, where appropriate, the conditions under which exceptions to the maximum rates will be granted. In addition, if District credit cards are used to pay for travel expenditures, the Board should have a credit card policy in place that details who is authorized to use credit cards and for what purposes.

Although the District adopted a conference and seminar travel policy, it has not been updated since 1996⁵ and has not been consistently applied. The policy is not adequate. It does not require prior approval by the Board, it is not specific regarding supporting documentation to be submitted, and it does not specify a time frame for submission of reimbursement/expense reports. The policy states that the District will prepay all hotel, air, or commutation costs, and automobile rental, and individual participants will pay all other out-of-pocket expenses.

⁴ We received confirmation of both attending the required training after we finished our audit fieldwork.

⁵ The Board has passed several travel related resolutions since 1996, but the policy was never updated to reflect the changes.

After completing travel, participants must complete a reimbursement expense report with accompanying documentation and submit it to the Board for review. The Board will then determine what constitutes a valid expenditure for reimbursement.

District officials do not always submit expense reports and those that are submitted are not complete. The District does not always prepay all hotel, air, and automobile rental costs and allows individuals to make their own arrangements without appropriate documentation. Although the policy states that the Board will set a maximum reimbursable amount for daily expenditures and reimbursement, it has not done so. In addition, the Board has not adopted or implemented a credit card policy.

We reviewed the various expenditures for the five conferences attended in 2012 for accuracy, proper supporting documentation, and Board approval and found the following:

- IAFC Fire Rescue Med Conference, Las Vegas — Eight individuals (four Commissioners and four Chiefs) traveled to Las Vegas. Seven individuals stayed five days and four nights, and one individual stayed four days and three nights at a total cost of \$13,385. Only three of the eight individuals submitted travel and expense reports and those reports were not complete. As a result, \$2,972 in expenditures was paid without proper supporting documentation, including reimbursements made without hotel bills, airline tickets, or boarding passes provided as documentation with the travel voucher. In addition, one traveler was reimbursed \$76⁶ for a hotel deposit that was paid on the District credit card.
- FDIC,⁷ Indianapolis — Four individuals attended the conference in Indianapolis for six days and five nights at a cost of \$14,006. Only one incomplete travel and expense report was submitted for \$200 in expenditures. The four individuals that attended the conference did not submit travel vouchers or certifications of attendance.⁸ A total of \$8,869 in expenditures was not properly supported, including hotel bills, airfare, and meals.
- EMS World, New Orleans — Three individuals attended the conference in New Orleans for seven days and six nights at a total cost of \$8,698.⁹ None of the three individuals submitted

⁶ After we brought this to officials' attention, the District was reimbursed.

⁷ Fire Department Instructors Conference

⁸ We received verification of attendance at the conference while we were on-site.

⁹ The District paid claims totaling \$11,435, but \$2,737 was reimbursed.

travel and expense reports or certifications of attendance. A total of \$4,224 in expenditures did not have proper supporting documentation. During our audit fieldwork, District officials provided certification of attendance for the three individuals. As noted earlier, one individual attended only a 45-minute keynote presentation. This same individual submitted documentation for reimbursement totaling \$4,790,¹⁰ including \$3,144 for two hotel rooms for six nights without proper hotel receipts. The District reimbursed him \$3,144 for lodging, based on Internet travel site confirmations. However, the District had already paid \$2,610 for both hotel rooms for five of the six nights on the District credit card. In addition, he was reimbursed \$843 for meals, but only submitted receipts totaling \$716, a difference of \$127. In total he was reimbursed \$2,737¹¹ for costs that were not incurred.

- Fire Rescue International, Denver — Two individuals attended the Denver conference for six days and five nights at a cost of \$9,067.¹² Three¹³ incomplete expense reports were submitted resulting in \$5,030 in expenditures being reimbursed that were not properly supported. Certification of attendance was not submitted to the District for one of the individuals. Also, the District reserved and paid \$12,769 for six rooms for six nights on the District credit card through an Internet travel site. They canceled four rooms for the entire trip and two rooms for one night. The cancellations cost the District \$1,276.
- JEMS¹⁴ Conference, Baltimore — Three individuals attended the conference in Baltimore for four days and three nights. There were no travel and expense reports submitted and \$2,752 in expenditures were not properly supported.

The lack of appropriate policies, procedures and internal controls over travel related expenditures and lack of monitoring compliance with existing policies resulted in the District paying \$23,847 in claims which lacked supporting documentation, including reimbursing a Chief \$2,813 for expenditures he did not incur.

¹⁰ Only hotel confirmation and some receipts were submitted

¹¹ After we brought this discrepancy to officials' attention, the District was reimbursed for \$2,737.

¹² A limousine receipt for transportation to and from the airport indicates four passengers.

¹³ Two individuals submitted travel and expense reports for reimbursement of out-of-pocket expenditures only, and one expense report was submitted for reimbursement for a rental car in the name of an attendee's spouse who is also a member of the District.

¹⁴ Journal of Emergency Medical Services

Cost Savings

An effective way to ensure that travel and conference expenses stay within reasonable limits is to adopt the GSA lodging, meal, and mileage guidelines as a general maximum travel rate.

Although the District's travel and conference policy states that the Board will set the maximum reimbursable amount for daily expenditures, it has not done so. If the Board had set a maximum per diem allowance similar to the rates established by GSA, the District could have saved on meals and lodging expenditures. In addition, if the Board had required officials to use the most cost-effective, reasonable method of travel, they could have saved additional moneys.

During 2012, the District spent \$22,365 for lodging and meals for travel to five out-of-state conferences and conventions. As shown in Table 1, if the District had used the GSA rate, or the discounted conference rates for lodging, the District could have saved \$9,333.

Location	Actual Meal Expense	Meal Expense With GSA Rate	Potential Meal Savings	Actual Lodging Expense	Lodging Expense With GSA/Conference Rate	Potential Lodging Savings	Total Potential Savings
Las Vegas	\$3,536	\$2,343	\$1,193	\$3,389	\$1,749	\$1,640	\$2,833
Indianapolis	\$821	\$1,464	\$0	\$4,600	\$1,820	\$2,780	\$2,780
New Orleans	\$783	\$1,491	\$0	\$2,758	\$1,620	\$1,138	\$1,138
Denver	\$1,028	\$732	\$296	\$3,190	\$1,490	\$1,700	\$1,996
Baltimore	\$886	\$852	\$34	\$1,374	\$822	\$552	\$586
Total	\$7,054	\$6,882	\$1,523	\$15,311	\$7,501	\$7,810	\$9,333

During 2012, the District spent \$11,836 for airfare, limousine (limo) service to and from the airport, and rental cars for five out-of-state conferences and conventions.¹⁵ As shown in Tables 2 and 3, if the District had used the most cost-effective method of travel, it could have saved a total of \$2,932.

Location	Limo Service Actual	If All Travel Together	Savings Limo	Actual Rental Car Costs	Cost of Taking Taxi	Savings Taxi vs Car Rental	Total
Las Vegas	\$1,339	\$388	\$951	-	-	-	\$951
Indianapolis	-	-	-	\$646	\$72	\$574	\$574
Denver	\$308	\$308	-	\$622	\$84	\$538	\$538
Total							\$2,063

¹⁵ No limo or taxi charges for New Orleans and Baltimore

Table 3: Airfare			
Location	Actual Airfare	Using Lowest Cost	Total Airfare Savings
Las Vegas	\$3,117	\$2,877	\$240
Indianapolis	\$2,192	\$1,596	\$596
New Orleans	\$2,642	\$2,642	-
Denver	\$579	\$579	-
Baltimore	\$391	\$358	\$33
Total			\$869

The District could save thousands of dollars each year by instituting maximum daily rates for lodging and meals and requiring officials to use the most cost-effective method of travel as required by GML.

Recommendations

1. The Board should review the questionable travel payments identified in this report and seek reimbursement for any costs that are not actual and necessary District expenditures for legitimate District business.
2. The Board should ensure that all Commissioners take the mandated commissioner training within 270 days of taking office as required by Law.
3. The Board should update the travel and conference policy and monitor compliance. The policy should require submission of a standardized travel and expense form by each traveler. Documentation included with a travel expense form should include original receipts, including receipts for expenditures made with the District credit card, and certification of attendance at a conference.
4. The Board should only approve travel to attend conferences for official District business.
5. The Board should consider implementing a daily maximum rate or a per diem for meals and lodging, or the GSA rate, and require the use of the most cost-effective method of travel.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

LAKELAND FIRE DISTRICT

929 Johnson Avenue
Ronkonkoma, New York 11779

District: (631) 981-0368 Dispatch: (631) 588-8373 Fax: (631) 588-8816

August 16, 2013

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Commissioner

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Commissioner

Mr. Ira McCracken, Chief Examiner
Division of Local Government and
School Accountability
Office of the State Comptroller
110 State Street
Albany, New York 12236

Dear Mr. McCracken:

The Board of Fire Commissioners of the Lakeland Fire District received on July 18, 2013 the draft audit report prepared by members of your Local Government and School Accountability Team covering the period January 1, 2011 through November 30, 2012. The Board of Fire Commissioners of the Lakeland Fire District thereafter reviewed and analyzed the draft audit report. This letter shall constitute both a general response on behalf of the Lakeland Fire District, as well as specific comments related to the five (5) recommendations contained in the draft audit report which was issued as a result of the Audit. A separate Corrective Action Plan will also follow within the applicable time period. However, please be advised that the Board of Fire Commissioners of the Lakeland Fire District has already commenced implementation of a portion of the Corrective Action Plan which shall be hereafter supplied in detail.

To the extent possible the five (5) recommended changes from your audit staff to the District which were included in your draft Report were implemented immediately by the District. Accordingly, I as Chairman and on behalf of the other members of the Board of Fire Commissioners of the Lakeland Fire District would like to thank your Office and the Audit Staff assigned to conduct this audit for their assistance, professionalism and cooperation with our Commissioners, Chiefs and Fire District Staff. The Board of Fire Commissioners of the Lakeland Fire District viewed and views the audit process as an opportunity to constructively review and update business policies and procedures to better serve the taxpayers and residents of the Lakeland Fire District.

The Board of Fire Commissioners of the Lakeland Fire District submits the following specific responses to the five recommendations:

1. Board review of questionable travel payments and possible reimbursement for costs not necessary for District business:

RESPONSE:

The Board has begun a thorough review of all travel expenditures which occurred during the twenty-two (22) month audit period. Prior Board's policies had been authorization of multiple Chiefs and Fire District Officials to attend various conferences for the purpose of evaluating specialized firefighting and advanced life support equipment. Accordingly, special emphasis has now been placed on the past procedure of authorizing multiple Chiefs and Fire District Officials to attend conferences for the purpose of evaluating specialized firefighting and advanced life

support equipment, as was the case during the 2012 Nevada trip. Though the conference offered training, the primary intent of the trip had been to review multiple products from various manufacturers and an attempt to solicit the lowest price for specialized EMS equipment. During the trip the Commissioners and Chiefs met extensively with vendors and as a group to finalize plans for a future major purchase. Notwithstanding those facts, the Board of Fire Commissioners of the Lakeland Fire District agree with the conclusion that this should change and not occur in the future. However convenient this method of equipment evaluation may have been in the past, it was not the most cost effective method of evaluation and may have facilitated expenses which had questionable cost effectiveness and necessity. The Board will review all related travel expenses and where appropriate seek reimbursement, and insure that the past practice and policies be modified and changed.

2. Assure all Commissioners take Mandated Training:

RESPONSE:

All Commissioners have at the time of this report successfully completed any required training in the period immediately following the audit fieldwork. The Board of Fire Commissioners of the Lakeland Fire District appreciates the footnote mention in your report that all Commissioners have at the time of this report successfully completed any required training in the period immediately following the audit fieldwork. All Commissioners will be reminded of their responsibility to complete this required training within the 270 day timeframe.

3. Board Should Update and Monitor Travel and Conference Policy:

RESPONSE:

The Audit Report made reference to the District's conference and seminar policy. The report stated that it had not been updated since 1996. While the Audit Report correctly states that the physical document on file titled "Travel and Conference Policy" was written in 1996, in fact, numerous changes and amendments to that policy by Board Resolutions have been made since that date. These amendments and changes, however, were not contained in a singular location. Numerous policies related to travel and conferences were modified by Board Resolutions subsequent to the original policy statement. However, they were not incorporated into the printed policy document. The Board is organizing those Resolutions and policies in a central location and policy "manual." The Board, among other things has adopted policies which require attendance certification and assurance that all future travel expenses be itemized utilizing our adopted standardized travel and expense form. The Board of Fire Commissioners of the Lakeland Fire District will update and maintain as a separate document the "Lakeland Travel and Expense Policy" which will incorporate the provisions of the New York State Comptrollers Travel and Expense Management Guide and further the Board of Fire Commissioners of the Lakeland Fire District will monitor all travel to insure compliance.

4. The Board Should Only Approve Travel to Conferences for Official District Business

RESPONSE:

The Board's prior policies, wherein authorization of multiple Chiefs and Fire District Officials to attend various conferences for the purpose of evaluating any specialized firefighting and advanced life support equipment, will be and have been discontinued. The Board will no longer authorize travel to conferences for the sole purpose of evaluating firefighting or EMS equipment. All travel and conference attendance will be in compliance with Chapter 236 of the Laws of 2006. The Board of Fire Commissioners of the Lakeland Fire District will and does now require a report of attendance of firefighters at out-of-state training schools to the Office of Fire Prevention and Control. In addition the Board of Fire Commissioners of the Lakeland Fire District will insure that such training courses or school of instruction be necessary and in the public interest and not available within a reasonable distance and time period within the State of New York.

5. Board Consider Per Diem or GSA Rate for Meals, Lodging and Travel:

RESPONSE:

The Board of Fire Commissioners of the Lakeland Fire District has and consistent with the aforesaid, will continue to review all travel policies and procedures and incorporate the Comptrollers Travel and Conference Expense Management policies and procedures in the Board's travel and conference authorizations. The Board of Fire Commissioners of the Lakeland Fire District is developing and in the process of adopting a policy which clearly states either a daily maximum rate or adopts the per diem for meals and lodging of the New York State and Federal GSA rate to assure the most cost effective method of future travel and conference attendance is utilized.

In conclusion, the Lakeland Board of Fire Commissioners has promptly, seriously and conscientiously reviewed the findings and recommendations of this Audit. The Board of Fire Commissioners of the Lakeland Fire District has taken steps already and will continue to do its utmost to assure that the Board of Fire Commissioners of the Lakeland Fire District and its management, staff and the members and Chiefs of the Lakeland Fire Department comply with and implement the aforesaid as well as those policies and procedures which will be adopted and implemented in the near future.

Thank you for the opportunity to respond to your findings and recommendations.

Sincerely,

John A. DiFilippo
Chairman
Board of Fire Commissioners

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess the adequacy of the internal controls put in place by officials to safeguard District assets. To accomplish this, we performed an initial assessment of the internal controls so that we could design our audit to focus on those areas most at risk. Our initial assessment included evaluations of the following areas: financial oversight, cash receipts and disbursements, purchasing, payroll and personal services, capital assets and inventories, the length of service awards program (LOSAP), and information technology.

During the initial assessment, we interviewed appropriate District officials, performed limited tests of transactions, and reviewed pertinent documents, such as District policies and procedures manuals, Board minutes, and financial books and records. In addition, we reviewed the District's internal controls and procedures over its computerized financial system to help ensure that the information produced by this system was reliable.

After reviewing the information gathered during our initial assessment, we determined where weaknesses existed and evaluated those weaknesses for the risk of potential fraud, theft, and/or professional misconduct. We then decided on the reported objective and scope by selecting for audit those areas most at risk. We selected travel and conference costs for further audit testing. We examined the District's books and records from January 1, 2011, to November 30, 2012. To accomplish the objective of this audit and to obtain valid audit evidence, our procedures included the following steps:

- We interviewed District officials and staff involved in the business operations of the District.
- We reviewed Board minutes and policies as they related to the scope of our audit.
- We inspected credit card statements and available supporting documentation to determine what charges were related to travel and conferences and whether the expenditures incurred were legitimate and proper charges against the District.
- We examined pertinent documentation for travel-related costs incurred by District officials and employees for all five out-of-state conferences attended by District officials in 2012 to determine compliance with District policy and GML and to determine whether the expenditures were for a legitimate District purpose, and were reasonable, accurate, and necessary.
- For all five 2012 out-of-state conferences attended by District personnel, we compared the cost of accommodations and meals to the Federal GSA rates for the region. We also reviewed the other travel costs to determine if the most cost-effective method of travel was used.

We conducted this performance audit in accordance with generally accepted government auditing standards (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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