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March 2017

Daniel Gauss, Chairman
Thurston Fire District
P.O. Box 185
Campbell, New York 14821

Report Number: 2016M-430

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

The Office of the State Comptroller works to identify areas where fire district officials can improve their operations and provide guidance and services that will assist them in making those improvements. Our goals are to develop and promote short-term and long-term strategies to enable and encourage fire district officials to reduce costs, improve service delivery and account for and protect their entity's assets.

In accordance with these goals, we conducted an audit of the Thurston Fire District (District) which addressed the following question:

- Did the Board ensure that financial activity is properly recorded and reported and that District moneys are safeguarded?

We discussed the results with District officials and considered their comments in preparing this report. The District's response is attached to this report in Appendix A. District officials agreed with the audit results.

Background and Methodology

The District is a district corporation of the State, distinct and separate from the Town of Thurston, in Steuben County. The District's 2017 general fund budgeted appropriations total \$36,120 and are 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 its resources. The Board is also responsible for the adoption and implementation of policies and procedures to ensure the effective management of District assets. The Board appoints a Secretary/Treasurer (Treasurer) to act as the District's chief fiscal officer. The Treasurer 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 Treasurer is also responsible for keeping a

complete and accurate record of the proceedings of each Board meeting and all Board-adopted rules and regulations.

We examined the internal controls over the District's financial operations for the period January 1, 2015 through November 14, 2016. We interviewed appropriate District officials and reviewed financial records and Board minutes. We traced the budgeted real property tax levy to bank deposits. In addition, we reviewed all disbursements for the period of January 1, 2015 through September 28, 2016 to determine if they were supported and approved. We conducted this performance audit in accordance with 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.

Audit Results

The Board is responsible for overseeing the District's fiscal activities and safeguarding its resources. To fulfill this duty, it is essential that the Board establish a system of internal controls, which consists of policies and procedures that ensure transactions are authorized and properly recorded; that financial reports are accurate, reliable, and filed in a timely manner; and that the District complies with applicable laws, rules and regulations. The Board should fulfill this responsibility by reviewing and approving all claims each month prior to payment and by reviewing the Treasurer's report and bank statements each month.

We reviewed the Treasurer's records and reports and verified that all cash receipts and disbursements were properly recorded and reported. Cash receipts consisted of only the real property tax levy, which was properly recorded and deposited. The 148 cash disbursements totaling \$41,777 during the audit period were properly recorded and reported.

We thank the officials of the Thurston Fire District for the courtesies and cooperation extended to our auditors during this audit.

Sincerely,

Gabriel F. Deyo
Deputy Comptroller

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

Thurston Fire District
PO Box 207
Campbell, NY 14821
Daniel Gauss, Chairman
(607)527-8178
February 21, 2017

Mr. Edward V. Grant Jr., Chief Examiner
Office of the State Comptroller
The Powers Building
16 W. Main Street- Suite 522
Rochester, NY 14614

Dear Mr. Edward V. Grant Jr,

The Thurston Fire District received the Draft Audit Report on February 2, 2017.

Audit # 2017M-430

The Commissioners and Secretary/ Treasurer would like to thank the Auditors for the professional and courteous manner that they showed us. They were always willing to answer any question we had.

As there was no recommendations in the audit, the Commissioners have no corrective action plan. The Commissioners agree with the audit results.

Sincerely,

Margie Taft

Secretary