

Copiague Fire District

Cash Disbursements

MARCH 2022



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

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Report Highlights

Copiague Fire District

Audit Objective

Determine if the Board ensured that the cash disbursements process was adequately segregated and cash disbursements were adequately supported and for legitimate District purposes.

Key Findings

- The Board did not audit District claims properly. We found 18 claims totaling \$33,446 were paid without an invoice attached to the claims.
- The checks for 39 payments totaling \$141,904 were deposited between one and 131 days before they were approved according to the District minutes.
- 306 checks, totaling almost \$2 million, had only one of the two required signatures.
- Payments totaling \$3,190 were approved even though they were not valid District expenditures.
- The Treasurer's duties are not properly segregated.

Key Recommendations

- Conduct a deliberate and thorough audit of each claim to ensure that each individual claim is a sufficiently supported valid expenditure and payment approval is documented in the Board minutes.
- Limit claims paid before audit to those authorized by law and ensure they are presented for audit at the next regular Board meeting.
- Ensure that the Treasurer's cash disbursement functions are adequately segregated or adequate mitigating controls are in place and functioning.

Except as indicated in Appendix A, District officials generally agreed with the findings in our report. Appendix B includes our comments on certain issues District officials raised in their response.

Background

The Copiague Fire District (District) is located in the Town of Babylon in Suffolk County. The District is governed by an elected five-member Board of Fire Commissioners (Board) responsible for the District's overall financial management and safeguarding its resources.

The Board is responsible for establishing appropriate controls over cash disbursements and for auditing and approving claims for payment. The Board appointed a Treasurer as custodian over all District funds. Her duties include processing cash disbursements, preparing and signing District checks and maintaining petty cash.

Quick Facts

| | |
|-------------------------|---------------|
| 2017 Total Expenditures | \$3.6 million |
| 2018 Total Expenditures | \$5.2 million |
| 2019 Budget | \$4.4 million |

Audit Period

January 1, 2017 – December 31, 2018

Cash Disbursements

What Is an Effective Cash Disbursement Process?

To adequately safeguard district money, a board, in conjunction with the treasurer, should establish and implement policies and procedures to provide reasonable assurance that disbursements are authorized, supported by appropriate documentation and for legitimate district purposes. This includes ensuring that all claims are properly audited and are paid only after the board authorizes payments for checks presented on a board-approved warrant. In addition, the board should ensure that job duties are segregated so that no one individual controls most or all phases of a cash disbursement transaction. If segregation of duties is not feasible, the board should implement mitigating controls such as management review. Furthermore, checks should be disbursed only after they have the required number of signatures mandated by the board, and each check should be processed through the district's cash disbursement software.

With limited exceptions, New York State Town Law¹ requires the board of a fire district to audit all claims before payment. The audit should be a deliberate and thorough review of individual claims before funds are disbursed. To properly approve claims for payment, the board, as a whole, must ensure that each claim contains sufficient supporting documentation, including itemized receipts or invoices to determine whether the amounts claimed represent valid district expenditures and comply with board-adopted policies. An adequate claims audit can help ensure that public money is being spent and handled properly, identify conditions in need of improvement and provide oversight and review of the district's disbursements process. Written policies and procedures help ensure that claims are properly supported, and that controls over the cash disbursement process are adequate.

The Board Does Not Properly Audit District Claims

The Board does not always review individual claims to verify their accuracy and legitimacy. Instead, three to four Board members (not the Board as a whole) review individual claims. However, the Board, as a whole, approves the warrant. The claims are not audited properly because the Board approved claims that were lacking supporting documentation.

The Treasurer assembles the claims with supporting documentation and prepares the warrant that lists the unpaid claims each month for the Board meetings. The Treasurer attends the monthly Board meetings and provides the Board with the

¹ In accordance with New York State (NYS) Town Law (Town Law), Section 176, the Board may, by resolution, authorize payment in advance of audit for claims for public utility (light and telephone), postage, freight and express charges. However, the prepared claims must be presented and audited by the Board at its next regular meeting. In addition, by resolution, the Board authorizes the Treasurer to pay claims for monthly contractual payments and claims that are approved by the chairman of the Board (Chairman) prior to the regular Board meeting. The claims must also be presented and approved by the Board at its next regular meeting.

warrant that includes the name of the vendors and claim voucher numbers, and the corresponding unsigned checks. However, the warrant presented to the Board does not list the claim amounts. The Secretary notes in the minutes the range of claim voucher numbers that were presented and approved at Board meetings but a copy of the warrant is not made a part of the minutes. We found that the Treasurer prepared several types of warrants each month. One warrant was created manually with the claim voucher number and the name of the vendor. We are reporting on this warrant because it was submitted to the Board. Another warrant was printed from the system with vendor names, amount and date only, like the cash disbursement report. A third warrant was created at a later date with check number, vendor name, amount and date. The Treasurer indicated that claims that were paid between Board meetings were later added to the warrant that was approved at the previous Board meeting.

The warrants presented to the Board are not generated from the computer. Instead, the Treasurer either prepares a handwritten warrant or uses a spreadsheet that can be modified. As a result, the Treasurer is able to remove and add claims to the warrant even after the Board approves the warrant. Additionally, the minutes of the Board meetings indicated the range of claim numbers, the total estimated dollar amount to be paid or no amount. A list of claim numbers, name of claimant, amount to be approved and fund assigned for payment is not provided to the Board.

We also found that the Board reviewed and approved claims without verifying that each individual claim had supporting documentation. Furthermore, some claims were not listed on the Board-approved warrant but were individually signed by three or four Board members. Because there are claims that are paid that are not listed on a Board-approved warrant, the Board would have no assurance that they have audited all claims that have been paid.

We reviewed all 968 checks totaling \$4.48 million that were disbursed from July 1, 2017 through June 30, 2018 to determine whether they were adequately supported and valid District expenditures. As shown in Figure 1, we found 532² instances, totaling \$2.52 million that were not properly paid:

² Some claims are in multiple categories of exceptions. Therefore, some claim amounts are counted more than once in the total dollar amount of exceptions (\$2.52 million).

Figure 1: Claims Exceptions

| Description | Number of Instances | Amount |
|---|---------------------|--------------------|
| Checks With One Signature | 306 | \$1,979,289 |
| Claims Not on Warrants That Were Presented to the Board | 137 | 338,718 |
| Claims Approved After Checks Were Deposited | 39 | 141,904 |
| Claims Without Invoice | 18 | 33,446 |
| Claims That Are Not For a Valid District Expenditure^a | 13 | 3,190 |
| Claims With Partial Invoice | 12 | 3,785 |
| Handwritten Checks | 4 | 11,433 |
| Double Billings | 3 | 4,307 |
| Total | 532 | \$2,516,072 |

a) The total amount of the 13 claims were \$32,842. The invalid portion was \$3,190.

- Thirteen payments totaling \$32,842 were approved and paid although the claims included items totaling \$3,190 that were not valid District expenditures. This includes payments on nine claims totaling \$2,899³ for the purchase of 65 parts, 49 were for foreign vehicles (totaling \$2,313) and 16 were for American vehicles that are not normally used by municipalities (totaling \$586). For example, in August 2017, the District purchased a \$166 part for a Nissan and paid \$114 for Kia Sorento parts in March of 2018. The District services its own vehicles and vehicles of other municipalities during its normal operations. However, it should not be purchasing parts for foreign vehicles that are not used for municipal purposes. The remaining payments of \$291 included five payments to replenish petty cash. The claims had 11 receipts attached, five of which were charged to the Treasurer’s personal credit card and six that were purchased with cash for 37 bags of mulch and other gardening supplies such as weed removal products. The Treasurer told us that the receipts attached were placed there by mistake. However, we were not provided with any receipts for valid District purposes for these disbursements from petty cash. When the Board fails to conduct a thorough and deliberate examination of each individual claim and the supporting documentation, it does not have enough information to determine whether the claims represent valid expenditures. Therefore, there is an increased risk that improper claims could be paid.
- Thirty-nine claims totaling \$141,904 were approved by the Board, according to District minutes, between one and 131 days after checks were deposited by the vendor. For example, a check for \$1,768 paid to a printing store was deposited on October 20, 2017. However, it was presented to the Board for approval at the November 8, 2017 Board meeting, or 19 days after the check was deposited. Additionally a check for \$1,180 to a contractor for the repair of an air compressor was deposited by the vendor on August 4, 2017 and

³ The total amount of the nine claims was \$31,670.

approved by the Board at the December 13, 2017 Board meeting, or 131 days after the check was deposited by the vendor.

- Three hundred and six checks totaling approximately \$1.98 million were only signed by the Treasurer, although District officials told us they require the signature of the Treasurer and the Chairman on each District check. For example, a check paid for an outdoor camera for \$4,752 was prepared and signed by the Treasurer without a second signature. Included in the 306 checks, were 105 checks totaling \$617,061 which were dated up to 22 days after the Board approved the claims for payment. As a result, the Board would have no assurance that the vendor and payment information on the check matched the approved claim. The remaining 662 checks we reviewed had a second signature. When District officials allow the Treasurer alone to sign checks that she has prepared, officials give the Treasurer the opportunity to make payments that are not for District purposes.
- Eighteen claims totaling \$33,446 were approved by the Board without any invoices attached to the claims. For example, the District paid \$6,912 to a fire gear and equipment company without an invoice documenting the amount to be paid and the items purchased.
- Twelve claims totaling \$12,294 were approved and paid without adequate documentation to support the claim. Invoices or receipts for goods and services totaling \$3,785 were not included in the claim packages. For example, \$1,446 was paid to a vendor on a claim voucher which indicated that two repairs for diesel pumps were made for \$1,388 and \$58. However, there was only an invoice for the \$58 repair and no documentation for the other \$1,388 repair. Additionally, four of the 12 claims, totaling \$1,172, were reimbursements to the petty cash fund. The missing receipts amounted to \$449. However, these claims were approved for payment by the Board. For example, the Board approved a petty cash reimbursement for \$311, with attached supporting documentation for \$133. There was no support for the remaining \$178.
- One hundred thirty-seven claims, totaling \$338,718, did not have sufficient documentation for the claim to be approved. We found that 123 claims totaling \$301,805 had voucher numbers that were not included as approved in the Board minutes. Additionally, 11 claims totaling \$36,662 had no corresponding voucher number and therefore were not included as being reviewed and approved by the Board in the minutes. For example, a check for \$7,962 paid to an auto sale and repair vendor was never presented to the Board for approval. Additionally, there were three checks totaling \$251 that had no claim package to support the payment and therefore no evidence of Board approval.

-
- Three duplicate payments totaling \$4,307 were paid on three claims, totaling \$5,848, even though these claims were audited by the Board before they were disbursed. The District made duplicate payments for the purchase of diesel fuel totaling \$3,349. Two additional duplicate payments totaling \$96 and \$862 were made to a vendor for firefighting equipment. The District was later reimbursed or credited for these three overpayments.
 - Four handwritten checks, totaling \$11,433, were prepared by the Treasurer circumventing the check printing process. For example, the District prepared a handwritten check for \$325 to a local restaurant for food delivered during a meeting of the Board and \$10,958 to a hotel for a conference attended by 11 people. District officials told us that the payment to the hotel was handwritten because they did not know the total amount for the hotel stay ahead of time and the amount would have exceeded the District's credit card limit. The \$10,958 check was signed by two officials but the remaining checks were signed only by the Treasurer.

Treasurer's Duties Were Not Adequately Segregated

The Board has not adopted written policies and procedures to govern the cash disbursements process. The Treasurer's cash disbursement functions are not adequately segregated and the compensating controls in place over those functions are not operating effectively. The Board authorized the Treasurer to order prenumbered checks, prepare and sign checks, process cash disbursements (including transfers), sign payroll checks and make direct deposits, purchase goods and services, make journal entries in the general ledger without Board review, prepare vouchers in preparation for payment and assemble claim packets while having full administrative rights to the District's financial system. As a result, the Treasurer has the ability to control all phases of disbursements, which could allow her to make improper transfers and payments and then conceal these activities by creating misleading entries in the accounting system.

The Board has established compensating controls to help reduce risks, such as assigning an individual independent from the Business Office to reconcile bank reconciliations and requiring any three of the five commissioners to audit claims, two signatures on each District check and Board authorization for transfers between bank accounts as stated in the investment policy. However, these controls were not operating effectively. Although the bank reconciliations are prepared by an outside company, they are not always reviewed by the Board. We reviewed Board resolutions between July 1, 2017 and June 30, 2018 and found bank reconciliations were presented to the Board during three of the 12 Board meetings. Additionally, although two signatures are required on each District check, as stated in the previous finding, we identified many instances in which only the Treasurer signed. The Treasurer told us that new checks are ordered every year with a different sequence of numbers and the remaining checks

from the prior fiscal year are shredded. However, a check log is not maintained each month to account for the check sequence and to monitor for missing checks. Shredding unused checks with no records leaves open the possibility of unaccounted for checks. Furthermore, we reviewed seven transfers between bank accounts totaling \$1.1 million and none of them had evidence of Board authorization. Allowing one individual to be responsible for incompatible duties without effective compensating controls increases the risk that irregularities could occur and remain undetected and uncorrected.

What Do We Recommend?

The Board should:

1. Adopt written policies and procedures to govern the cash disbursements process.
2. Conduct a deliberate and thorough audit of each claim and ensure that each individual claim is sufficiently supported. Approval should be noted in the Board minutes, indicating the total dollar amount of claims to be paid and the claim numbers by fund.
3. Seek reimbursement for any payments that were made which were not valid District expenditures.
4. Require the Treasurer to maintain a check log which is monitored by the Board to ensure that all checks are accounted for and that all issued checks are for payments that were audited and approved by the Board.
5. Ensure that the Treasurer's cash disbursement functions are adequately segregated, or that adequate mitigating controls are in place such as ensuring that all checks prepared by the Treasurer are countersigned.

The Treasurer should:

6. Prepare a single warrant or list of vouchers to present to the Board that includes vendor names and dollar amounts. The list should include actual totals and not estimates and should be computer generated to coincide with checks being printed.
7. Limit claims paid before audit to those authorized by law and ensure they are presented for audit at the next Board meeting.
8. Stop using handwritten checks and instead, process checks through the District's computer software.

Appendix A: Response From District Officials



BOARD OF FIRE COMMISSIONERS

Copiague Fire District

320 Great Neck Road
Copiague, New York 11726

(631) 842-1100 Fax (631) 842-1408



Julian Wellington, Chairman
William Crothers, Jr., Vice-Chairman
Angelo Licata, Commissioner
Richard Sica, Commissioner
Peter Sayevich, Commissioner

Via Regular Mail and E-Mail

Donna Marano, Secretary
Kevin P. Frank, Treasurer
Bobby Annan, District Manager

February 10, 2022

Office of the NY State Comptroller
250 Veterans Memorial Highway
Suite 310
Hauppauge, NY 11788

Re: Copiague Fire District
Cash Disbursements 2019 M-225

Gentlemen:

This communication represents the response and corrective action plan of the Board of Fire Commissioners of the Copiague Fire District to the above captioned report prepared by your office. The Board acknowledges that your report revealed that the Fire District financial controls could be upgraded. The Board began a process to update its financial controls in 2019 prior to the completion of your audit as will be documented in this response.

The response is formatted to address the topics raised in your report.

THE BOARD DOES NOT PROPERLY AUDIT DISTRICT CLAIMS

In your audit findings your office highlights problems with the process that the Fire District used to audit claims. Specifically, you criticize the Fire District for having only the Treasurer sign checks in payment of Fire District bills. The implication is that this practice is illegal or unauthorized by statute. In point of fact, the Treasurer is the individual empowered by Town Law to pay all claims. The requirement of a second signatory in addition to the Treasurer on checks for payment of Fire District claims is an additional financial control recommended by your office.

See
Note 1
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The Board of Fire Commissioners in 2019 in an effort to improve its financial control system adopted an Internal Financial Control Policy. This policy mandated that all Fire District payments should bear the signature of the Treasurer and a Fire District Commissioner. This process was fully implemented in January, 2020 when the Fire District appointed a new Treasurer. This appointment was made based on the financial expertise of the new Treasurer and his ability to fully implement the new financial control policy.

Your report also criticizes the Fire District for the process of auditing claims. The report mentions that warrants were not properly prepared by the Fire District Treasurer and that claims were individually signed by three or four Board members and not the entire Board. Your office however has opined in the past that members of a Board of Fire Commissioners are not required to sign each voucher submitted for audit and allowed. The claims signed by three or four commissioners are thus valid.

| |
|--------------------------|
| See Note 2 Page 12 |
|--------------------------|

The Board in their Internal Financial Controls Policy adopted in 2019 addressed the audit of claims. The policy outlines the process as follows:

He or she shall present the claim vouchers for the month or period with adequate documentation so as to permit the Board of Fire Commissioners to conduct an adequate audit and review process. In processing the claim vouchers for submittal to the Board the Treasurer shall perform a preliminary audit of the claim vouchers to confirm compliance with district financial policies, confirm receipt of goods and/or services billed, and review prior payments made to the claimant. He or she shall also present a listing of the claim vouchers for approval in the form of a warrant listing each claim voucher, the name of the vendor, the date of submittal, and the amount of the check with which the Treasurer would propose to pay it.

The Board of Fire Commissioners shall review and audit the claim vouchers and approve the warrant of claim vouchers for the month or period with such notations or rejections as necessary.

Thereafter the Treasurer shall be permitted to prepare checks, sign checks, arrange for any co-signatures by Board members and release the checks to the vendors or payees as approved.

This policy thus implements the warrant policy recommended in your report and requires that claims are sufficiently supported by invoices and or receipts. Again, this process has been in operation since January of 2020.

The Financial Controls Policy also addresses the question of the ability of the Treasurer to make payments in advance of meeting by the Board of Fire Commissioners by clearly detailing the claims approved for prior payment. The Policy states as follows:

The Treasurer shall also be permitted to pay in advance of meeting and Board of Fire Commissioners shall audit at the meeting the following: claims for the payment of fixed salaries, compensation for services of officers or employees regularly engaged by the fire district at agreed wages by the hour, day, week, month or year unless so required by resolution of the board of fire commissioners adopted at the organizational meeting in the month of January, the principal of or interest on obligations issued by the fire district, fixed amounts becoming due on lawful contracts for the purchase of water for fire protection, and amounts which the fire district may be required to pay to the state employees' retirement system on account of contributions for past and current services of firefighters. In addition the Treasurer shall also be permitted based upon organization meeting approval to pay in advance of meeting and Board of Fire Commissioners audit the following: claims for light, telephone, postage, freight and express charges. All such claims shall be presented at the next regular meeting for audit, and the claimant and the officer incurring or approving the same shall be jointly and severally liable for any amount disallowed by the Board of Fire Commissioners.

The report mentions expenditures for auto parts that were not valid District expenditures. The Fire District conducted a review of all expenditures for auto parts from the inception of the mechanics facility to date. The Board was unable to verify that claims for certain auto parts were for Fire District purposes. The Board has obtained reimbursement for these expenses from the employees assigned to the mechanics facility. In addition, the employees were required to pay the appropriate sales tax to the vendor who sold the parts to the Fire District. The employees were disciplined for their actions.

The Fire District has implemented a new computer program for the mechanics shop which will detail every auto part purchased to the vehicle repaired. Additionally, the Commissioners assigned to Apparatus will review the paperwork relating to the mechanics shop on a monthly basis.

TREASURER'S DUTIES WERE NOT ADEQUATELY SEGREGATED

The Fire District has implemented policies to oversee the actions of the Treasurer. As indicated earlier two signatures are required for all District check payments. All receipts of funds are listed in the monthly Treasurers report. The Board believes that the Financial Control

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Policy implemented in 2019 provides the necessary guidelines to monitor the actions of the Treasurer and safeguard District Funds.

Yours truly,

Board of ~~Five~~ Commissioners

Julian ~~D.~~ Wellington
Chairman of the Board

Appendix B: OSC Comments on the District's Response

Note 1

The report does not state or imply that the District's practice is illegal or unauthorized by statute. District officials require all District checks to be signed by the Treasurer and countersigned by the Chairman. Because the Treasurer's duties were not adequately segregated, the dual signature requirement is a compensating control. As noted, 662 checks totaling \$2.5 million were countersigned by the Chairman or another Commissioner. However, 306 checks totaling \$1.98 million were only signed by the Treasurer.

Note 2

The report does not criticize the District's practice of having some of the Commissioners sign individual claims. However, the Board, as a whole, did not conduct a thorough audit of claims. Instead, the Board approved warrants that listed claims that had no supporting documentation attached to verify that the purchases were for District purposes, or receipts attached to support non-District related purchases.

Appendix C: 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, our audit procedures included the following:

- We interviewed District officials to gain an understanding of the cash disbursement process.
- We obtained all check payments for all District funds as listed on the detailed budget report in the District's computerized financial database for the audit period. We then eliminated all payroll payments and transfers because they are not subject to the normal cash disbursements processing. We then tested all checks that cleared the bank from July 1, 2017 to June 30, 2018. We obtained the corresponding claims and traced the payment amounts and vendor names from the bank statements to the cancelled checks, invoices, warrants and to purchase orders, if any. We also reviewed invoices to determine if checks were disbursed for valid District purposes. We determined who signed District checks, if checks were manual or handwritten and if the Board members signed claims to indicate the claims had sufficient documentation attached.
- We requested and reviewed Board resolutions for approval of warrants.
- We reviewed supporting documentation for transfers between District bank accounts to determine if they were valid District expenditures and if authorized by the Board as stated in the District's investment policy.
- We reviewed Board minutes to determine if bank reconciliations were presented to the Board from July 2017 through June 2018.

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. 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.

Appendix D: Resources and Services

Regional Office Directory

www.osc.state.ny.us/files/local-government/pdf/regional-directory.pdf

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

www.osc.state.ny.us/local-government/publications

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

www.osc.state.ny.us/local-government/fiscal-monitoring

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

www.osc.state.ny.us/local-government/publications

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

www.osc.state.ny.us/local-government/resources/planning-resources

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

www.osc.state.ny.us/files/local-government/publications/pdf/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/local-government/required-reporting

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

www.osc.state.ny.us/local-government/publications

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