

**Audit of Town of Boston Volunteer Firefighter Service Award Program  
Point System for the:**

**Boston Volunteer Fire Company  
North Boston Volunteer Fire Company  
Patchin Volunteer Fire Company**

**Audit Procedure**

1. Obtain and review a copy of the point system adopted by the Town Board on March 2, 2005.
2. Review each company's point recordkeeping system to determine if each company is awarding points in accordance with the Town Board approved point system.
3. Audit each company's point recordkeeping system for completeness and compliance with generally accepted procedures for such systems.
4. Audit each company's awarding of points, procedures and documentation to determine if the company is complying with its own point recordkeeping system rules.
5. For each company, select a sample to be audited of 2010 points awarded to specific volunteers based on two criteria: closeness of the volunteer's total points to the minimum required number of points; and, inclusion of points from all point system activity categories.
6. Audit the sample point records selected.

## Audit Procedure - Step 1 Results

Penflex has been providing administration, actuarial and consulting services for the Town of Boston volunteer firefighter Service Award Program since 1991. While we were aware in 2005 that the Town was considering changing the point system and while we had then mailed copies of sample point systems to the Town Attorney, we were not provided with a copy of the revised point system adopted by the Town Board in March, 2005.

To enable us to perform this point system audit, the Town eventually did send us a copy of the point system adopted by the Town Board in March, 2005. When I reviewed the revised point system, I noticed that a volunteer could be credited with 25 points in a calendar year for responding to 10% of "ambulance calls." Because none of the three fire companies provide ambulance services, no points should have been awarded for responding to ambulance calls. Had I been requested by the Town to review the proposed 2005 revisions to the point system, I would have provided the Town with the name of the attorney who was extensively involved in the enactment of the original version of Article 11-A of the New York State General Municipal Law and who advised me that points are awarded under this category only if the fire company provides ambulance services (i.e. owns and operates an ambulance). This attorney has been the attorney for the New York State Association of Fire Districts for the past twenty five years. He is the leading authority on laws affecting New York State fire districts.

Two of the fire companies, North Boston and Patchin, award 25 points each year for responding to 10% of the "Rescue Calls." 50 points are required to earn one year of service credit. During 2010, there were 15 rescue calls in the North Boston Fire Company and 63 Rescue Calls in the Patchin Fire Company. There were nine members of the North Boston Fire Company who were awarded 25 points for responding to two Rescue Squad calls during the entire year. Moreover, there were four members who would not have earned 50 points if they had not been awarded 25 points for responding to Rescue Calls. During 2010, the Patchin Fire Company awarded 25 points to two members for responding to 7 or 8 Rescue Calls (63 Rescue Calls in total for the year) and one of those members would not have earned the required 50 points without the 25 points awarded for Rescue Calls.

If points for responding to calls were calculated based on the combined total calls as they should have been under Article 11-A of the NYS General Municipal Law, four members of the Patchin Fire Company and four members of the North Boston Fire Company who had been awarded a year of credit for 2010 would not have been credited with one year of service credit for 2010.

Finally, under the under the "Holding a specific elected or appointed position" of the Town Board approved point system, 3 points are awarded annually for a volunteer who was a "Committee Chairperson." The same attorney referenced in the paragraph above advised me many years ago that only volunteers who hold a position which is designated

as an “officer” under the fire company bylaws may be awarded points. It is unlikely that a “Committee Chairperson” is a position which is designated as an officer under the fire company bylaws.

#### Recommendations

I suggest that the Town Board adopt a resolution to revise the point system to combine all calls into one category and to award 25 points for responding to the General Municipal Law required minimum percentage of total combined calls. The amended point system should be effective January 1, 2012.

I also suggest that the list of elected or appointed positions shown in the point system be reviewed to insure that each position is listed as an officer position under the fire company bylaws. Those positions which are not fire company bylaw positions should be removed from the Holding a specific elected or appointed position (for the record, the Miscellaneous point system category could be amended to include awarding points to volunteers who hold those positions).

## Audit Procedure - Step 2 Results

Upon review of all three companies' point systems, I discovered that the North Boston and the Patchin Fire Companies' point systems included a separate point system category for serving on committees/attending committee meetings. There was no such separate category under the Town Board approved point system and moreover, under the NYS General Municipal law (and under the Town Board approved point system), points can only be awarded for serving on committees under the "Miscellaneous Activity" category. Because the number of points that can be earned under the Miscellaneous Activity category is limited to 15, the wrongful addition of a separate category for committee meetings (a legitimate point earning activity) would in effect potentially enable a volunteer to earn more than 15 points for allowable miscellaneous activities.

During 2010, points should be disallowed for three members of the Patchin Fire Company and nine members of the North Boston Fire Company due to this defect in the respective fire company point system; however, none of these members would lose credit for 2010 because they all still would have earned at least 50 points during 2010.

The second of two defects found in individual fire company point systems is under the meeting category of the point system. Up to 20 points per year can be earned (one point per meeting) by a volunteer for attending an official fire company meeting which all volunteers are expected to attend (such as company wide regular monthly meetings of all members). The audit showed that volunteers were being awarded points in the Boston and North Boston fire companies for meetings that were not company wide; however, we found no volunteer whose 2010 point total would have been less than the required 50 points if points credited for other than company wide meetings were disallowed.

## Recommendations

The Town should direct all three fire companies to eliminate the erroneous "committee meeting" point category in their point recordkeeping systems and to include committee meeting points in the Miscellaneous Activity point category with the maximum number of points limited to 15 in this category. The Town should also direct all three fire companies to award points under the meeting category only for company wide meetings. For the record, the Town could amend the point system to allow points under the Miscellaneous Activity category for attendance at other than company wide meetings except for officer meetings (no points should be awarded to officers for attending officer meetings because volunteers are already be awarded points under the point system for holding officer positions).

These amendments should be effective January 1, 2012.

## Audit Procedure - Step 3 Results

All three fire companies had installed a point recordkeeping system. Two of three (North Boston and Patchin) had purchased and were using the Red Alert software for fire departments for tracking points. The Boston Fire Company had developed and has used its own system.

I met with the persons within each fire company who maintained the point records in accordance with the fire company's point recordkeeping system. Without exception, all persons were glad to show and explain to me their fire company's point recordkeeping system. All persons welcomed constructive criticism. All three readily provided me with the system documentation I requested.

### Boston Fire Company

I met with a long time veteran member and past chief of the Boston Fire Company who was also a PhD. He was extremely capable. He developed and has continuously maintained the Boston Fire Company point recordkeeping system. I was provided with a written explanation of the point recordkeeping system "administration procedures" with attachments. The volunteer firefighter attendance verification forms attached were comprehensive. There also was a form a volunteer had to complete to request credit for attendance at an activity at which the volunteer neglected to sign the attendance sheet.

While reviewing the system, I pointed out that the point system records were accessible to too many persons. Since I made that comment, a new procedure has been adopted under which activity attendance sheets are now placed in a locked drop box which is only accessible by a limited number of specified officers.

The Boston Fire Company was the only fire company of the three fire companies audited which had a written procedure for point recordkeeping. While there was a succinct but good written procedure, the procedure could have more detail and/or been more formal. For example, to verify officer points for a year, the fire company Board of Directors could formally prepare and certify points awarded and the list of names of volunteers who completed the one year term of office during the year. The documentation provided for 2010 for officer points was not signed nor did it have any indication as to who prepared it. The same could be said of the courses for which training points were awarded. Other than short titles, hours and points awarded for the courses shown on the "school points for LOSAP" listing for 2010, there was no more information about the actual course. Including a brief description of each course including who taught it and the number of hours would more completely document points awarded in this category.

### North Boston Fire Company

I met with the Fire Company Chief, President and Secretary. They use the Red Alert software. All three were familiar with the point recordkeeping system and the Red Alert software. They explained to me which officers verify attendance sheets, which officers

enter data on Red Alert as well as which officers have access to Red Alert. They also explained to me where attendance verification sheets are left after and activity is completed and where they are ultimately stored after to data is entered on Red Alert.

All three were very forthcoming with information and provided a lot of detail. They also clearly wanted me to critique their point recordkeeping system and asked for suggestions as to how they could improve the system.

Moreover, because the North Boston Fire Company had at least three officers who knew the point recordkeeping system, I believe they are better prepared than the other two companies for continuity when the person or persons who maintain the system change.

#### Patchin Fire Company

I met with the Fire Company Chief and President. Both have been extensively involved in the point recordkeeping system for years and have been the primary persons maintaining the point recordkeeping system and records for all those years. They use the Red Alert software. The Chief has extensive experience using the Red Alert software and knows it very well. Data is entered on the point recordkeeping system by a volunteer and then checked by the Chief. Other than the Chief, only that volunteer has access to the software.

The President told me that he verifies attendance at meetings and signs meeting attendance sheets. The officer in charge of other activities which he or she he or she actually attended verifies and signs the attendance sheet for the activity. Upon the completion of a one year term of office or a training course, the name of the volunteer completing the term/course is entered on the Red Alert software. The points are automatically calculated by Red Alert. (the Chief updates Red Alert each year for new training courses (including hours of training) and new officer positions (including the number of points for the position).

Both the Chief and the President told me they thought the attendance verification sheets could be improved and that they were historically not kept or poorly kept for committee meetings.

## Audit Procedure - Step 4 Results

Each fire company had point recordkeeping systems including either spreadsheets or computer software setting forth and tabulating points by point system category and supporting documentation. While these systems existed, this step of the audit was intended to determine if in fact each company was using their system correctly and consistently.

### Boston Fire Company

One point is awarded for every two hours of participation by a volunteer in a fund raising activity under the miscellaneous point system category. The audit showed that fund raising points were not consistently calculated for the number of hours of participation in a fund raising activity.

Points for certain meetings were not correctly nor consistently awarded. For example, points were awarded for a "public meeting" at the fire station under the meeting category. Points are awarded under this category for attendance by a volunteer at a company wide meeting which all volunteers are expected to attend. Also, points were awarded for a public hearing at Town Hall in one category (meetings) for one volunteer and in another category (miscellaneous) for another volunteer who both apparently attended the same meeting. Unless all members of the fire company were expected to attend this public hearing (in which case a point could be awarded under the meeting category), no points should have been awarded under either category for attendance at this meeting.

Finally, all required information was not always entered on "incident report" sheets nor were the incident sheets consistently completed. There are several examples. No date was entered on one sheet, the "meeting" box was not checked for a meeting, "truck check" was not checked for a truck check, the regular monthly fire company meeting was described as the "August meeting," the August General Meeting," and the "monthly business meeting."

### North Boston Fire Company

While the North Boston Fire Company has attendance verification sheets, there is more than one format and the sheets are not consistently nor fully completed for an activity. For 2010, the fire company sent me copies of all attendance verification sheets for meetings, drills and miscellaneous activities. For all three point activity categories, different sheets were used to verify attendance and the sheets were not always fully completed (for example, the start and finish time for a drill was omitted in several cases).

Although I was advised that certain officers signed attendance sheets to verify that the volunteers who signed the sheet actually participated in the activity, I did not see where any officer signed any attendance sheets other than as a participant in the activity.

Moreover, I was advised that completed activity attendance sheets were not left in a secure place after the completion of an activity. Consequently, all volunteers had access to the attendance sheet and could easily sign for themselves or other volunteers subsequent to the completion of the activity. I have been advised that since September 2011 all attendance verification sheets have been placed in a safe secure place after each activity and that only two officers have access to the completed attendance sheets.

I was also advised that all officers had access to the Red Alert software. Consequently, any officer had the ability to alter point system records resident on the Red Alert software. I have since been advised that since September, 2011, only a limited number of officers have access to the Red Alert software.

### Patchin Fire Company

The Red Alert software did not include a stand by category. Some of the incident sheets are clearly labeled as "stand by." Unless these stand bys are considered calls by the Fire Company, there are volunteers who are not receiving points for stand bys which is clearly allowed under the Town approved point system.

As already noted in the Step 3 Results, the President told me he verifies attendance at meetings and signs the meeting attendance sheets as the officer in charge. We could not verify that.

In addition, our review of other attendance verification forms led us to conclude that the officer in charge of the activity is signing for some volunteers who participated in the activity. We believe attendance verification is very important since the attendance verification sheets are the basis for calculating the cash service awards paid to volunteers. The most prudent procedure in our opinion would be with very few reasonable exceptions to have all volunteers participating in the activity and the officer in charge of the activity sign the meeting attendance sheets. Moreover, there should be a formal written statement approved by the Town Board setting forth the exceptions. Without such a Town board approved procedure, point verification (and therefore the Town and the fire company) will be far more likely to be criticized and even challenged.

We also observed that the wrong attendance verification sheets were being used for activities. For example, there were many instances of Drill Sheets being completed for miscellaneous activities such as parades and fund raisers. While this inconsistency rarely affects the points awarded to a volunteer because the points are legitimate but are being awarded to volunteers in the wrong category, it may result in the incorrect awarding of credit for a volunteer. Because the number of points are limited in each category under the point system, a volunteer who has maxed out in one category may incorrectly be given points for an activity in another category in which the volunteer had not maxed out.

Finally, all attendance sheets were not always fully completed. For example, no description of a drill was included in one instance and the duration of the drill was

omitted on another (a drill must be at least two hours in duration before any points can be awarded to volunteers).

## Recommendations

Although one of the three companies (the Boston Fire Company) has a written point recordkeeping procedure, there should be a written procedure in all three companies. In addition to including a user manual for the Red Alert point recordkeeping software, the procedure for completing, verifying, and securely storing the attendance sheets before and after the data is entered on the Red Alert software should also be included within the written procedure. Equally as important, copies of the attendance sheets/forms should be included and the procedure should designate which specific attendance verification sheet should be used for an activity, how and by whom it should be completed and who should sign the attendance sheet to certify the accuracy of the information entered and to verify that the volunteers who signed the sheet actually attended/participated in the activity. Finally, the written procedure should include and specify all steps and safeguards intended to secure the data before it is entered, while it's being entered and after it resides on the software.

By far the most common deficiency we observed in this audit of all three company's point recordkeeping systems is inconsistency. A procedure was not consistently followed and the correct attendance verification sheet was not consistently used for an activity and/or the sheet was not consistently (and fully) completed. For example, a "drill sheet" was wrongly used in one instance to document a training course and the duration of the drill was omitted from the attendance sheet.

Finally, this audit clearly showed that there are instances where a person signed an activity attendance sheet for a volunteer. While a written procedure should absolutely set forth those instances when a person may sign the sheet other than the volunteer actually participating in activity, those instances should be limited and the procedure must be strictly followed. In any event, having others sign attendance sheets for other volunteers should be avoided as much as possible. The cash service awards paid to volunteers are determined based on the point system records and ultimately on the activity attendance sheets. Even if every activity attendance sheet is 100% accurate with regard to identifying the volunteers who actually participated in an activity, allowing someone to sign the sheet for a volunteer opens the door for criticism of the fire company and the Town.

## Audit Procedure - Step 5 Results

For this audit, I selected a sample group of volunteers whose 2010 points I audited and verified. The sample included only volunteers who were close to the minimum required 50 points and who as a sample group earned points from all point system categories.

### Boston Fire Company

During 2010, 41 members of the Boston Fire Company earned Service Award Program points of which 32 members earned at least the minimum required total points (50). Of the 32 who earned at least 50 points, 26 earned at least 60 points and the average number of points earned by volunteers who earned at least 50 points was 78. Five volunteers earned over 100 points.

The 2010 sample consisted of: Dennis Emerling (55 points); Traci Emerling (66 points); Ray Juliano (59 points); Ron Meyer (69 points); Steve Meyer (77 points); Tina Thiel (52 points); Andy Thiel (52 points).

### North Boston Fire Company

During 2010, 48 members of the North Boston Fire Company earned Service Award program points of which 40 members earned at least the minimum required number total points (50). Of the 40 who earned at least 50 points, 37 earned at least 60 points and the average number of points earned by a volunteer who earned at least 50 points was 94 points. Twenty volunteers earned over 100 points.

The 2010 sample consisted of: David Bernas (57 points); Andrew Lickfield (61 points); Louise Manista (69 points); Paul Meller (50 points); Ronald Sprehe (85 points); Beth Stewart (72 points).

### Patchin Fire Company

During 2010, 50 members of the Patchin Fire Company earned Service Award Program points of which 33 members earned at least the minimum required total points (50). Of the 32 who earned at least 50 points, 29 earned at least 60 points and the average number of points earned by a volunteer who earned at least 50 points was 97 points. Sixteen volunteers earned over 100 points.

The 2010 sample consisted of: Brandon Bender (91 points); Jack Burkardt Sr. (62 points); Rick Cimato (60 points); Lauren Cruse (109 points); Jeff Kruder (50 points); Chris Salisbury (54 points); Carl Surdyk (59 points); Tom Winters (88 points).

## Audit Procedure - Step 6 Results

For each volunteer within the sample selected for each fire company, I verified that the points awarded to the volunteer were supported by source documents (such as meeting attendance sheets each including a signature by the volunteer verifying that the volunteer attended the meeting). I also verified that the points were calculated in accordance with the point recordkeeping system rules for the specific fire company and in accordance with the Town Board approved point system.

### Boston Fire Company

Dennis Emerling: 55 points verified.

Traci Emerling: 3 points awarded for a 5 hour "gun raffle" fund raiser when only 2 points should have been awarded; 65 out of 66 points verified.

Ray Juliano: One point awarded under the meeting category for a "Public Hearing at Town Hall" when no points may be awarded under the current point system for attending such a meeting; verified 58 out of 59 points.

Ron Meyer: One point was under the meeting category for a "Public Meeting at Station #1" when no points can be awarded under the current point system for attending such a meeting; verified 68 out of 69 points.

Steve Meyer: One point was awarded under the meeting category for a "Public Hearing at Town Hall" when no points may be awarded under the current point system for attending such a meeting; 4 points awarded for a 7 ½ hour "Chicken BBQ when 3 points should have been awarded ; 75 out of 77 points verified.

Tina Thiel; 52 points verified; however, officer points were incorrectly included under the meeting category.

Andy Thiel; One point was awarded twice for the same meeting under the meeting category; points were incorrectly calculated for a fund raising activity in the miscellaneous category; however, because this volunteer earned in excess of the 15 points allowed in the miscellaneous category, the 15 points awarded in the miscellaneous category did not change; 51 out of 52 points verified.

**NONE OF THE VOLUNTEERS INCLUDED IN THIS SAMPLE SHOULD LOSE CREDIT FOR 2010 AS A RESULT OF THIS AUDIT.**

### North Boston Fire Company

David Bernas: Moved 3 points from erroneous committee meeting category to miscellaneous category; disallowed one point because 16 points were then awarded in the

miscellaneous category when 15 points was the maximum number of points allowed in the miscellaneous category; 56 out of 57 points verified.

Andrew Lickfield: 61 points verified.

Louise Manista: 69 points verified.

Paul Meller: 50 points verified.

Ronald Sprehe: 85 points verified.

Beth Stewart: 72 points verified.

NONE OF THE VOLUNTEERS INCLUDED IN THIS SAMPLE SHOULD LOSE CREDIT FOR 2010 AS THE RESULT OF THIS AUDIT.

#### Patchin Fire Company

Brandon Bender: Insufficient documentation for 15 points earned for EMT school; documentation provided for NIMS 100 training course indicates it was a drill not a training course; only provided with 8 signed drill attendance sheets even though he was awarded 9 points for attending drills; verified 76 out of 91 points.

Jack Burkhard, Sr.: Documentation provided for NIMS 100 training course indicates it was a drill and not a training course; only provided with 18 signed drill attendance sheets even though he was awarded 19 points for attending drills; verified 57 out of 62 points.

Richard Cimato: Insufficient documentation for 10 points earned for "scene support" training course; 50 out of 60 points verified.

Lauran Cruse-Whiting: Documentation provided for NIMS 100 training course indicates it was a drill and not a training course; only provided with 12 signed meeting attendance sheets even though she was awarded 14 points for attending meetings; no documentations for 10 points awarded for holding the office of Chaplin other than the chief's note; only provided 10 signed call sheets even though she was credited with 17 calls; 47 out of 109 points verified.

Jeff Kreuder: Documentation provided for NIMS 100 training course indicates it was a drill not a training course; only provided with 4 signed meeting attendance sheets even though he was awarded 5 points for attending meetings; only provided with 11 signed drill attendance sheets even though he was awarded 12 points for attending drills; 44 out of 50 points verified.

Christopher Salisbury: Documentation provided for NIMS 100 training course indicates it was a drill not a training course; only provided with 7 meeting attendance sheets even though he was awarded 8 points for attending meetings; verified 49 out of 54 points.

Carl Surdyk: Insufficient documentation for 10 points earned for EMT pilot recert training course; no documentation provided for 10 points awarded for holding the office of Sergeant at Arms other than the chief's note; only provided with 10 signed call sheets when he was credited with attending 11 calls; only provided with 8 signed meeting sheets even though he was awarded 9 points for attending meetings; provided with 4 signed drill sheets even though he was awarded 3 points for attending drills; 14 out of 59 points verified.

Tom Winters: Name does not appear on the documentation provided for the NIMS 100 training course (which indicated that it was a drill and not a training course); provided with 12 signed meeting attendance sheets even though he was awarded 10 points; verified 85 out of 88 points.

AS OF THE DATE THIS REPORT WAS WRITTEN WE HAVE STILL NOT RECEIVED THE ADDITIONAL INFORMATION WE REQUESTED ON DECEMBER 30, 2011 TO VERIFY THE POINTS CREDITED FOR 2010 FOR THE VOLUNTEERS INCLUDED IN THE SAMPLE.