



Arlington Fire District

11 Burnett Boulevard
Poughkeepsie, NY 12603
www.afd.org

Business: (845) 486-6300
Fax: (845) 486-6322

For Emergencies
DIAL 911

“Safeguarding Our Community”

July 31, 2012

Office of the State Comptroller
Division of Local Government & School Accountability
PSU-CAP Submission
110 State Street, 12th Floor
Albany, NY 12236

Sent via email and USPS

Re: Arlington Fire District
Report of Examination Internal Controls of Selected Financial Activities and Information
Technology 2011M-244

Dear Sir or Madam:

For each recommendation included in the audit report, the following is our corrective action(s) taken or proposed. For recommendations where corrective action has not been taken or proposed, we have included the following explanations:

OSC Audit Recommendations (General):

1. The Board should adopt an overtime policy and develop written procedures to implement the policy. These policies should provide clear guidance regarding overtime and require approval in advance before an employee is permitted to work overtime.

District Response:

A new form for overtime and compensatory time requests was created during the OSC audit of the District. Officer or Department Head signatures verifying and/or approving requests are now required. In addition, overtime policies and procedures for Union employees are further outlined in Articles XII and XXXIX of the collective bargaining agreement between the District and Professional Fire Fighters Association.

2. District officials should ensure that all written agreements for IT services clearly define expected services, provide a means for monitoring quality and price, and provide the District and the service provider with a clearly defined and mutually agreed upon basis for determining service quality and cost.

District Response:

The District maintains a comprehensive and descriptive agreement with the current IT vendor which clearly defines quality and price. Quality is monitored on a regular basis and is mostly determined by system stability and the timeliness and effectiveness of any needed repairs or installations.

3. District officials should develop written, comprehensive internal control policies and procedures for the District's fuel inventories that address the safeguarding of fuel and the maintenance of accurate and timely inventory records.

District Response:

The District is in the process of drafting new internal control policies and procedures for the District's fuel inventories that address the safeguarding of fuel and the maintenance of accurate and timely inventory records. In addition, the District is looking into the feasibility of a new electronic control system to further enhance same. Anticipated completion by 12/2012 (Responsibility: Board of Fire Commissioners/Chief).

4. The Board should develop and implement written policies governing the use and control of fuel purchase cards.

District Response:

The District is in the process of drafting new policies and procedures governing the use and control of fuel purchase cards. Anticipated completion by 12/2012 (Responsibility: Board of Fire Commissioners/Chief).

5. District officials should maintain fuel consumption records and perform analytical reviews to ensure that miles per gallon per vehicle are consistent between fueling, recorded fueling does not exceed the vehicle's tank capacity, and the dates and times of fueling are reasonable.

District Response:

The District maintains both fuel delivery and consumption records. Analytical reviews are completed on a regular basis by the District Mechanic and District Office Manager.

6. The Board should establish and adopt comprehensive written policies and procedures relating to the key aspects of the District's fleet management operations, including the acquisition, utilization, maintenance, replacement and disposal of all District owned vehicles.

District Response:

The District is in the process of drafting new policies and procedures relating to the key aspects of the District's fleet management operations, including the acquisition, utilization, maintenance, replacement and disposal of all District owned vehicles. Anticipated completion by 12/2012 (Responsibility: Board of Fire Commissioners/Chief).

7. Once adopted, the Board should periodically review its fleet management policies and procedures for adequacy and to ensure compliance.

District Response:

Once adopted, the Board will periodically review its fleet management policies and procedures for adequacy and ensure compliance. Anticipated completion by 12/2012 (Responsibility: Board of Fire Commissioners/Chief).

8. The Board should ensure that each vehicle purchased is supported by an accurate needs assessment.

District Response:

The Board continues to ensure that vehicle purchases are made in conjunction with the operational needs of the department. Items such as vehicle age, condition, safety, mileage, cost and future needs are all taken into consideration.

- District officials should develop procedures to ensure that qualified service award credit is being accurately recorded and reported for the District's volunteer members. The Board also should provide clear guidance regarding the distinction between training and drills so that associated service points are appropriately and consistently awarded by the companies between these activities.

District Response:

The Board has directed all companies to submit attendance sheets to the District quarterly for record keeping of LOSAP service credits. The Board is working with the volunteer companies to standardize forms used for member reporting District wide. Anticipated completion by 12/2012 (Responsibility: Board of Fire Commissioners). A drill will be defined as a "skills practice or skills training session relating to the emergency services" and training is defined as a "seminar or lecture relating to the emergency services".

- The Board should require its volunteer companies to maintain all required documentation including attendance sheets for verification of LOSAP service credits.

District Response:

The Board has directed all companies to submit attendance sheets to the District quarterly for verification of LOSAP service credits.

- The Board should establish procedures to ensure that access to electronic records used to document and calculate eligibility for annual service award credit is restricted to authorized users in designated positions.

District Response:

User access and security rights for all personnel with access to electronic records used to document and calculate eligibility for annual service award credit were reviewed for accuracy (Responsibility: Board of Fire Commissioners). Settings will be adjusted in accordance with personnel changes (Responsibility: Chief).

- The Board should review and verify LOSAP points reported by the volunteer companies before submitting the annual report to the third-party administrator. The Board also should ensure that appropriate documentation is maintained, and strictly enforce the point system.

District Response:

The Board reviews and verifies points reported by the volunteer fire companies before submitting the annual report to the third party-administrator in compliance with Article 11-A of the New York State General Municipal Law. The corresponding documentation is maintained by the District.

- District officials should develop a formal disaster recovery plan that addresses the range of threats to the District's IT system, distribute the plan to all responsible parties, and ensure that it is periodically tested and updated as needed.

District Response:

The District is in the process of reviewing a draft recovery plan that was developed in conjunction with the IT vendor (Responsibility: Board of Fire Commissioners). Anticipated Board adoption is 09/2012.

14. District officials should establish policies and procedures to address the backup and restoration of critical electronic data. District officials also should establish a process that requires District personnel to periodically test backups to ensure data integrity.

District Response:

Servers are backed up as virtual machines both on-site and off-site with the data currently running on them. Data can be extracted including Exchange server mailboxes in the event of a disaster. Backups are monitored on a regular basis and randomly tested to ensure data integrity in accordance with our Total Data Protection Plan (Responsibility: Chief and IT Vendor).

15. The Board should establish policies and procedures for the secure storage and transport of sensitive information residing on computer hard drives, portable media, and peripherals.

District Response:

The District is in the process of drafting policies and procedures with the IT Vendor and anticipated adoption date is by 11/2012 (Responsibility: Board of Fire Commissioners and IT Vendor).

16. District officials should discontinue the practice of using group user accounts and require that only individual user accounts are used to access the District's information technology system.

District Response:

Email was sent 7/10/12 stating that these accounts will be disabled and users should use their own user id to log in. Group user accounts were disabled the week of July 16th 2012 by the District's IT vendor.

17. District officials should examine all network accounts to determine if they are still being used, when they were last accessed, and if the passwords are being changed. All old, unused, or otherwise defunct accounts should be disabled and deleted after examination.

District Response:

Network accounts were examined to determine if they are still being used, when they were last accessed and timed forced password change requirements implemented. All old, unused or otherwise defunct accounts were disabled and deleted.

18. District officials should reduce the number of domain and computer operating system administrators to those who have a valid business need for this capability.

District Response:

There are currently three domain administrators within the system. This will be reduced to two by the end of August 2012. (Responsibility: IT Vendor)

19. District officials should ensure that user access rights to District software are appropriately restricted to correspond with employees' job functions or member needs.

District Response:

Users are currently in groups that correspond to their job function. Those groups (or individuals) are then given appropriate rights to software, directories, files, remote access etc. based on the needs of that group.

20. District officials should establish procedures to monitor and enforce the District's technology use policy. This includes implementing the use of a content filter in accordance with their policy and monitoring internet use for inappropriate use.

District Response:

A Sonicwall UTM device has been since installed in the headquarters location. This device is configured to disallow access to sites on the internet not deemed safe or appropriate by the organization.

Sincerely,

A handwritten signature in black ink that reads "Richard C. Dore". The signature is written in a cursive style with a large, prominent "R" and "D".

Richard C. Dore
Chairman, Board of Fire Commissioners