

NASSAU COUNTY

NEW YORK

Review of

Town of Hempstead

Sanitary District No. 7

Fuel Inventory Management, Usage and Storage

March 2023



ELAINE PHILLIPS

Nassau County Comptroller



**Review of Town of Hempstead
Sanitary District No. 7
Fuel Inventory Management, Usage and Storage**

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Report Highlights

OBJECTIVES

To determine whether Town of Hempstead Sanitary District No. 7 (District) officials and employees effectively monitored fuel inventory, usage and storage, and vehicle usage.

KEY FINDINGS

The District did not:

- Have written policies and procedures concerning the monitoring of fuel inventory, fuel usage and vehicle usage;
- Monitor diesel fuel inventory and usage;
- Perform required monthly inspections of their aboveground diesel fuel storage tank; and
- Maintain accurate gasoline account information and accurately document gasoline purchases and use of gas-powered vehicles.

This audit did not review or identify any issues with the adequacy of the curbside garbage collection services being provided.

KEY RECOMMENDATIONS

The District should:

- Adopt written policies and procedures to monitor fuel inventory, usage and purchases, and vehicle usage;
- Monitor diesel fuel tank levels on a daily basis, routinely review data from their fuel tracking system, improve internal controls and take corrective action to minimize data entry errors;
- Perform required site inspections and monthly leak detection inspections; and
- Monitor gas card user profiles, properly safeguard gas cards and take corrective action to minimize data entry errors on required District forms which should document gas card purchases and vehicle usage.

The District generally agreed with the audit findings and found the recommendations to be appropriate and important to implement.

BACKGROUND

Town of Hempstead Sanitary District No. 7 is a special improvement district. The District provides curbside garbage collection, recycling, and special pick-up services, to more than 13,000 households and 950 businesses throughout Oceanside and parts of Baldwin and East Rockaway.

The District has a fleet of vehicles which require diesel fuel and gasoline.

The District purchases diesel fuel and stores and pumps the fuel on-site through a fuel management system. Gasoline vehicles are fueled offsite at local gas stations.

From 2018 to 2021 the District diesel and gasoline expenditures totaled \$424,307.

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Background

Town of Hempstead Sanitary District No. 7 (District) is a special improvement district established in 1931. The District office is located at 90 Mott Street in Oceanside. The District provides curbside garbage collection, recycling and special pick-up services to more than 13,000 households and 950 businesses in Oceanside and parts of Baldwin and East Rockaway.

The District is governed by an elected five-member Board of Commissioners (Board). The Board is responsible for establishing and overseeing the District's policies and procedures, annual budget, and its fiscal and day-to-day operations. The Commissioners are elected to staggered five-year terms and are entitled to \$7,500 each per year for their services.

The District's primary operating revenue is from real property taxes. Total District revenues and expenditures from 2018 to 2021 are noted in the chart below:

Revenues & Expenditures 2018 - 2021				
	2018	2019	2020	2021
Revenues	\$8,792,956	\$9,415,033	\$9,122,457	\$9,042,206
Expenditures	\$8,687,863	\$9,513,289	\$9,892,236	\$9,400,138
Operating Results	<u>\$105,093</u>	<u>(\$98,256)</u>	<u>(\$769,779)</u>	<u>(\$357,932)</u>

Source: District's financial statements for the years ended December 31, 2018, 2019, 2020 and 2021.
Note: All figures rounded to the nearest whole number.

Employee salaries and benefits represented, on average, 85% of total District expenditures from 2018 to 2021. The District's current labor agreements required minimum staffing of 66 employees:

- 4 sanitation supervisors
- 50 sanitation workers (loaders and drivers)
- 1 mechanic supervisor
- 2 mechanics
- 1 mechanic helper
- 1 maintenance supervisor
- 3 maintenance workers
- 4 office staff - although not specified in the contract, during the audit period the office staff consisted of a Treasurer and three other office personnel.

Other District expenses included operations such as vehicle maintenance, parts and fuel and personal services.

During audit fieldwork, the District had a fleet of 29 vehicles: 15 refuse trucks (i.e., garbage trucks), 8 pickup trucks, and 6 various other vehicles (a vehicle service truck, paper recycle truck, personnel transport truck, a bobcat and 2 stake body trucks). This fleet had 21 ultra-low sulfur diesel fuel powered and 8 gas-powered vehicles. Vehicles that required diesel were fueled from the District's diesel aboveground storage tank. Gas-powered vehicles were fueled at local Speedway brand gas stations using Speedway credit cards.

Audit Findings

How Should Fuel Usage Be Monitored?

The Board is responsible for establishing a system of internal controls over the District's financial and day-to-day operations and ensuring that the District's management team is adhering to them. The Board should establish the tone regarding the importance of the control environment, meaning the set of standards, processes, and structures that provide the basis for carrying out internal controls across the organization. By establishing a strong control environment and a well-designed set of internal controls, the Board can reduce the number and severity of control failures, provide reasonable assurance that operational goals are being met, and protect against waste, fraud or abuse.

The Board should establish written procedures to monitor fuel usage and storage and vehicle usage. Strong internal controls over fuel management and vehicle usage should include the following:

- Reconciling fuel purchases, fuel usage, and fuel remaining on hand on a routine basis to determine if any significant discrepancies in fuel records exist;
- Tracking the usage of fuel by date, vehicle and the individual accessing the fuel by maintaining usage records in either electronic or manual form and periodically reviewing reports of these transactions;
- Providing training to individuals responsible for fueling vehicles regarding properly entering required information into any fuel monitoring system;
- Storing fuel in a locked or controlled environment to reduce opportunities for theft; and
- Performing regular inspections of fuel storage tanks.

Audit Findings

Finding 1

No Written Policies and Procedures

Auditors found that the District lacked written policies and procedures concerning the monitoring of fuel inventory, usage and purchases, and vehicle usage.

The District Board did not adopt written policies or procedures to provide guidance to employees concerning fuel inventory, usage and purchases, and vehicle usage. Without written policies and procedures it is difficult for the District to monitor fuel inventory, usage and purchases, and vehicle usage and to train employees to properly complete documents necessary for such monitoring.

Finding 2

Diesel Fuel Inadequately Monitored

The District did not monitor diesel fuel inventory or usage.

During the period of time under review for this audit, the District initiated a project to replace its underground diesel fuel storage tank with an aboveground tank. From January 2018 to April 2020, the District utilized a 1,000-gallon temporary diesel fuel storage tank and after April 2020 a newly installed permanent 4,000-gallon storage tank was used. Shortly after installation of the new tank, the District began utilizing FuelMaster, an automated fuel management system to monitor diesel fuel usage.

District vehicles used approximately 200 gallons of diesel fuel per day, 6 days per week. This required fuel deliveries be made every 2 to 3 days to the temporary 1,000-gallon tank and approximately twice a month after the installation of the new permanent 4,000-gallon tank.

Diesel Fuel Inventory

Auditor's review found that the District did not monitor the daily diesel fuel tank levels for the temporary 1,000-gallon or the new 4,000-gallon tank. Checking tank levels daily can verify the accuracy of fuel deliveries and identify potential environmental issues (such as leaks) or tank corrosion problems (which can lead to water in the tank). While District staff did periodically perform informal inspections of tank levels to determine when a delivery may be needed, no documentation of this review or formal process existed. Ideally, the District would measure and record the fuel tank volume at the beginning of the day, add deliveries and subtract fuel pumped, to arrive at a projected volume at the end of the day. Comparing this calculated balance to an actual tank reading would help monitor tank levels and identify inconsistencies and unusual patterns.

Auditors performed testing of fuel purchases made after the April 2020 installation of the new 4,000 storage tank to determine if the quantity of gallons delivered by the vendor agreed to the quantity of gallons invoiced. For this testing, Auditors used reports that were generated from the new FuelMaster system. At the time of this testing, Auditors note that the District was not utilizing these available FuelMaster reports to actively monitor fuel usage. Similar testing was unable to be performed for fuel deliveries made prior to April 2020, as documentation of the daily fuel tank levels did not exist prior to implementation of the FuelMaster system.

Audit Findings

Auditors tested all deliveries of diesel fuel recorded in the new fuel system from its implementation in April 2020 through March 2021, 19 individual diesel fuel deliveries in total. Audit testing identified discrepancies between the FuelMaster system's records of gallons delivered and the vendors account of what was delivered. The District was unaware of these discrepancies until Auditors brought it to their attention.

Diesel Fuel Usage

Prior to the full implementation of the electronic FuelMaster system, the District utilized a hand-written "Manual Fuel Log" to note the amount of diesel fuel pumped into all vehicles daily. These logs include fields for the starting and ending meter readings of the fuel pump and the number of gallons pumped.

Auditors reviewed the Manual Fuel Logs from the beginning of 2018 through September 2020 and found an overall lack of consistency and completeness in their preparation, including instances in which:

- Gallons pumped per truck were not recorded and in some cases question marks were recorded instead of a numeric value;
- The starting and/or ending meter reading was not entered;
- The overall daily fuel totals were not recorded or if recorded, did not equal the sum of the total gallons pumped for all vehicles;
- Multiple Manual Fuel Logs for the same date contained inconsistent information; and
- The Manual Fuel Log was not dated.

The new FuelMaster system required drivers to enter the pump number, truck number and mileage when fueling a vehicle. This data, as well as the volume of fuel pumped, is electronically recorded in the FuelMaster system. A report containing this data, called a "Vehicle Efficiency Report," can be generated from the FuelMaster system.

Auditors reviewed these Vehicle Efficiency Reports to determine if accurate information was being entered into the FuelMaster system. Auditors noted that the FuelMaster system allowed fuel to be pumped regardless of incorrect truck numbers or odometer entries. As demonstrated in the chart on the next page, Auditor testing revealed inconsistencies in the accuracy of odometer entries by District workers; most of the vehicles had odometer error ratings higher than 10%, with two refuse trucks reaching error rates of 25% and 40%. These inaccuracies made it difficult for the District to accurately monitor its fuel efficiency and identify instances of potential fuel misuse or mechanical issues.

Audit Findings

Analysis of FuelMaster Vehicle Efficiency Report Entries September 22, 2020 to June 10, 2021				
Vehicle ID	Vehicle Type	Total Odometer Entries	Number of Odometer Entries With Issues	Percentage of Odometer Entries With Issues
77	Pickup Truck	7	0	0%
86	Refuse Truck	201	7	3%
87	Refuse Truck	205	24	12%
88	Refuse Truck	194	22	11%
89	Refuse Truck	206	15	7%
90	Refuse Truck	139	11	8%
91	Refuse Truck	139	7	5%
92	Refuse Truck	177	33	19%
94	Refuse Truck	171	23	13%
95	Refuse Truck	154	25	16%
96	Refuse Truck	172	27	16%
97	Refuse Truck	175	32	18%
98	Refuse Truck	105	26	25%
99	Refuse Truck	198	33	17%
100	Refuse Truck	63	25	40%
B1	Bobcat	0	0	0%
R1	Paper Recycle Truck	42	7	17%
R2	Special Pickup Truck	20	3	15%
ST	Service Truck	2	0	0%
TOTAL		<u>2,370</u>	<u>320</u>	<u>14%</u>

Source: District's Fuelmaster Vehicle Efficiency Report.

The District's Mechanic Supervisor was given the responsibility of overseeing and monitoring the new FuelMaster system. However, according to the Mechanic Supervisor, he received little to no training on how to use the FuelMaster system. As a result, he was unfamiliar with the FuelMaster system's reports or how to check for errors.

Audit Findings

Finding 3

Inspections Not Performed

The District did not perform required monthly inspections of their above ground diesel fuel storage tank.

Facilities that store petroleum products in aboveground storage tanks (ASTs) are regulated by the Nassau County Health Department, Division of Environmental Health (DEH's), Petroleum Bulk Storage Regulations. According to Article XV of these regulations, the District must:

- Perform monthly inspections of their 4,000-gallon diesel aboveground storage tank to identify leaks, cracks, areas of wear, corrosion and thinning, excessive settlement of structures, separation or swelling of tank insulation, malfunctioning equipment, and structural and foundation weaknesses; and
- Maintain records of these inspections in a log book (hard copy or electronic) which must be maintained onsite for at least three years.

In order to document these required inspections, the Nassau County Department of Health, Bureau of Environmental Protection requires three inspection reports:

- Monthly Electronic Leak Detection Inspection Report;
- Monthly Visual Leak Detection Inspection Report; and
- Routine Site Inspection Checklist for Aboveground and Belowground Storage Tanks.

These records are evaluated at the time of inspection by a Nassau County Health Department Inspector.

Discussion with the District's Mechanic Supervisor revealed that routine inspections of the diesel storage tank had not been performed since the new FuelMaster system was installed in 2020 and thus, the required inspection reports were not completed or maintained.

Audit Findings

Finding 4

Inaccurate Gasoline Vehicle Records

The District did not maintain accurate gasoline account information and did not accurately document gasoline purchases and gas-powered vehicle usage.

The District purchased gas at Speedway gas stations to fuel their gas-powered vehicles. During the audit period, the District had four Speedway credit cards linked to their account which enabled them to purchase gasoline as needed and be billed monthly.

User Account Information

District management designated which employees were authorized to use the Speedway cards. For each authorized user, a profile was set up in Speedway's online system. The user profile information should include the employee's name and driver's license information, and a "Driver Prompt Number" (which was entered at the pump when fueling).

The District assigned 11 employees to share the use of the District's four Speedway cards. Auditors reviewed the 11 employees' access rights in the online fuel account system and noted the following internal control issues:

- 1 user who retired 18 months before our review was listed as an active user; Auditors brought this issue to the attention of the District Treasurer who had the employee's access terminated;
- 1 user had their first name recorded as Unknown;
- 8 users had only the first letter of their last name recorded;
- None of the users had data completed for their driver's license number; and
- 10 users did not have data completed for their driver's license state.

Additionally, only one of the four Speedway cards was used during the audit period. This card was kept in a locked safe in the Sanitation Supervisor's Office when not in use. The remaining three cards were kept in a folder in the Mechanic Supervisor's office.

Gasoline Purchases and Gas-Powered Vehicle Usage

Accurate and reliable vehicle usage and gas purchasing information would assist the District in budgeting, reconciling monthly invoices and identifying unusual activity.

There were multiple documents used by the District to create an audit trail to document gasoline purchases as listed on the next page.

Audit Findings

- Monthly Speedway invoices: These invoices included information such as the Speedway card used, the Driver Prompt ID, the vehicle odometer reading, the type of fuel, the number of gallons, the amount charged, and the date, time and Speedway station address.
- Speedway Station Receipts: These receipts included information such as the Speedway card used, the vehicle odometer reading (required at the pump to be entered in order to make a purchase), the type of fuel, the number of gallons, the amount charged, and the date, time and Speedway station address.
- Truck Sign-Out Sheets: These sheets were produced on a daily basis to document when a vehicle was being driven off the District's property, and included the truck number, driver's name, the time signed out, and time signed back in.

TRUCK SIGNOUT SHEET					
TRUCK #	DRIVER	OUT	IN	HELPER(S)	RADIO
79	[REDACTED]	7:22	7:40		
77	[REDACTED]	8:00	8:20		
77	[REDACTED]	9:03	11:00		
	✓	✓	✓	✓	✓
DATE 1/27/2					
SUPERVISOR [REDACTED]					

- Gas Card Sign-Out Sheets: These sheets were produced on a daily basis to document when a gas card was being taken, including the truck number, driver's name, the time signed out, and the time signed back in.

GAS CARD SIGNOUT SHEET				
TRUCK #	DRIVER	OUT	IN	RADIO
79	[REDACTED]	8:45	11:19	
	✓	✓	✓	✓
DATE				
SUPERVISOR				

Audit Findings

- Vehicle Ticket: These slips of paper were completed by the driver signing out a vehicle and were held onto by the driver when using the vehicle. They required the driver to specify their name, the date, the truck number, the mileage out, the milage in, the hour out, the hour in and the number of gallons fueled (if applicable).

Driver _____	Date <u>1/25/2021</u>
Truck No. <u>74</u>	Route _____
Garbage _____ Lbs.	Mileage in <u>68,160</u>
Rubbish _____ Loads	Mileage out _____
Fuel <u>12.514</u> Gals.	Hours in _____
Oil _____ Qts.	Hours out _____
Helper _____	_____

Auditors were informed that when a District vehicle needed gasoline, the driver should fill in a line on the Gas Card Sign-Out Sheet (to take a Gas Card), a line on the Truck Sign-Out Sheet (to indicate the truck being used) and should indicate the number of gallons fueled on the Vehicle Ticket they take with them while using the vehicle. The driver should also attach the Speedway station receipts to their Vehicle Ticket.

Auditors tested a sample of 100 transactions and found only one transaction which had no issues. Auditor testing identified the following types of operational deficiencies:

- Speedway cards were used to purchase gasoline, but there was no listing on the Gas Card Sign-Out sheet;
- Vehicles that did not appear on the daily Truck Sign-Out Sheet were fueled with gasoline;
- Truck Sign-Out Sheets were not dated or signed by a Supervisor;
- Gas Card Sign-Out Sheets were not dated or signed by a Supervisor;
- Gas Card Sign-Out Sheets showed the sign-out, but not the sign-in;
- Incomplete information on the Vehicle Ticket;
- The driver listed on the Speedway invoice did not match the driver on the corresponding Vehicle Ticket;
- Vehicle mileage and/or number of gallons on the Vehicle Ticket did not accurately match the monthly Speedway invoice and/or the Speedway station receipt; and
- A transaction appearing on the monthly invoice had no supporting documentation.

Additionally, Auditors noted that vehicles' mileage was recorded when making purchases at Speedway, but the corresponding truck numbers were not. As a result, a manually intensive process of reconciling the Vehicle Ticket to the Gas Station Receipt and Truck Sign-Out Sheets took place to determine which truck was filled up.

Audit Findings

Audit Recommendations

The District should:

- a) **Establish written policies and procedures to monitor fuel inventory and usage, fuel purchases and vehicle usage;**
- b) **Develop procedures to track and document daily beginning and ending diesel fuel storage tank levels and reconcile fuel tank levels with daily deliveries and usage;**
- c) **Routinely review and reconcile diesel fuel purchases reflected in the FuelMaster system to delivery tickets and vendor invoices to identify and resolve discrepancies;**
- d) **Ensure FuelMaster reports are being routinely generated and reviewed by management;**
- e) **Take corrective action to minimize data entry errors in the FuelMaster system, such as distribution of written procedures and staff training;**
- f) **Consider modifications to the FuelMaster system which would prevent fuel from being pumped if data entry is incomplete or appears erroneous;**
- g) **Ensure inspections of all aboveground storage tanks are performed as required by the Nassau County Department of Health, Bureau of Environmental Protection;**
- h) **Take corrective action that ensures users who leave the District are immediately removed from the Speedway credit card account;**
- i) **Take corrective action that ensures authorized Speedway credit card user profiles are complete and accurate;**
- j) **Require all Speedway credit cards be properly safeguarded in a locked space;**
- k) **Review the number of gas cards in the District's possession and consider how many are necessary for District operations since only one has been in use; and**
- l) **Take corrective action to minimize data entry errors on required District forms used to track gasoline purchases and gas-powered vehicle usage, such as distribution of written procedures and staff training and ongoing review and remediations by supervision of incomplete entries.**

Audit References

- **Limited Review of Compensation and Fringe Benefits for Sanitary District No. 7 - Town of Hempstead (Released October 29, 2009)**
https://www.nassaucountyny.gov/DocumentCenter/View/3655/FinalAudit_Report_San_7_CompensationBenefits_10_27_09?bidId=
- **Limited Financial Audit of Sanitary District No. 7 Town of Hempstead Review of Procedures and Internal Control Environment (Released December 29, 2009)**
https://www.nassaucountyny.gov/DocumentCenter/View/3648/AuditSanitaryDistrictNo7InternalControls12_29_09?bidId=
- **Town of Hempstead Sanitary District No. 7 – Post-Employment Payments, Claims Processing and Professional Services (2014M-198)**
<https://www.osc.state.ny.us/files/local-government/audits/2017-11/lgsa-audit-special-district-2014-hempstead-town-sanitary-7.pdf>
- **Town of Hempstead Sanitary District No. 7’s Official Website**
<https://oceansidesanitation.org/>
- **Nassau County Public Health Ordinance Article XV: Petroleum Bulk Storage**
<https://www.nassaucountyny.gov/DocumentCenter/View/26425/Article-XV>
- **Office of the New York State Comptroller's Division of Local Government and School Accountability, Local Government Management Guide, *Management’s Responsibility for Internal Controls* (January 2016)**
<https://www.osc.state.ny.us/files/local-government/publications/pdf/managements-responsibility-for-internal-controls.pdf>
- **Office of the New York State Comptroller's Division of Local Government and School Accountability, Local Government Management Guide, *The Practice of Internal Controls* (October 2010)**
<https://www.osc.state.ny.us/files/local-government/publications/pdf/the-practice-of-internal-controls.pdf>

Appendix A - Audit Methodology

The audit was conducted at the request of the Sanitary District No. 7 Board of Commissioners.

The audit objective was to determine whether Town of Hempstead Sanitary District No. 7 officials and employees effectively monitored the District's fuel inventory, usage and storage.

The audit period was from January 1, 2018 through December 31, 2020. However, in some instances, it was necessary for Auditors to review years prior to 2018 and/or forward to 2022, for either historical reference or to acquire additional information related to District operations.

To achieve the audit objective and obtain valid audit evidence, the audit procedures included the following:

1. Auditors interviewed District personnel to gain an understanding of the District's procedures for the purchase, inventory, usage and storage of diesel fuel and gasoline. Auditors also discussed the District's daily fuel tank monitoring and reconciliation procedures with District staff.
2. Auditors selected 19 diesel fuel deliveries, constituting all deliveries of diesel fuel made into the new fuel system from its inception in April 2020 until March 2021, and performed testing to determine if the quantity of gallons pumped into the new diesel tank (as noted in the District's FuelMaster reports) agreed to the quantity of gallons invoiced.
3. Auditors received a "Vehicle Efficiency Report" from FuelMaster that detailed the daily quantity of diesel fuel that was pumped into each vehicle from September 22, 2020 (the first date data was available in FuelMaster) through June 10, 2021 (fieldwork test date). Auditors reviewed the Vehicle Efficiency Report to determine if the District was inputting accurate information into the system.
4. Auditors had discussions with District staff and reviewed available inspection documentation to determine if the District performed the weekly and monthly inspections of all their Aboveground Storage Tanks as required by the Nassau County Department of Health, Bureau of Environmental Protection.
5. Auditors performed testing to determine if the internal controls for the District's fuel account were functioning properly. Auditors attempted to test a sample of 2018 fuel account purchases but were unable to do so as only one voucher could be found for 2018 and other supporting documentation could not be located. As a result, Auditors tested 6 monthly fuel account claim vouchers from 2019-2021, which consisted of 100 individual transactions and amounted to \$3,127.34.
6. Auditors obtained the District's list of authorized users for their fuel account as of 8/11/2021 and reviewed user access rights to determine if only authorized individuals had access to the account and if the user data was accurate and complete.

Samples for audit testing were selected based on professional judgment, as the intent was not to project the testing results onto the entire population. Data regarding the value and/or size of the relevant population and the sample selected for audit testing are specified where applicable.

We believe our review provides a reasonable basis for the findings and recommendations contained herein.

Appendix B – District’s Response

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OCEANSIDE SANITATION DEPARTMENT



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March 13, 2023

RE: Town of Hempstead Sanitary District No. 7; Response to draft audit

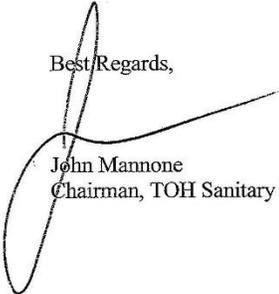
We want to thank your office and your auditors for the hard work and dedication they showed looking at our District’s operations from an independent third party point of view. For far too long the District was run by a group of people who ran the District without regard for the taxpayers’ concerns and the concerns of the employees of the District, as was found in prior audits.

Unlike audits that were done in the past, this Board is taking the auditors’ recommendations very seriously.

This board believes the Comptrollers’ recommendations are appropriate, important to implement, and in some cases have already been implemented. If the recommendation has not already been implemented, it will be done so shortly by the District.

Once again we want to take this time to thank you for your time and assistance.

Best Regards,


John Mammone
Chairman, TOH Sanitary District No.7

Appendix B – District’s Response

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OCEANSIDE SANITATION DEPARTMENT



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March 13, 2023

Response to Nassau County Audit, February 2023.
RE: Fuel Inventory Management, Usage and Storage

We agree with the summary of findings, and a process was already put in place during the audit process to address the anticipated findings/recommendations.

The District’s action plan to address these findings include:

- The District is working on written policies and procedures to monitor fuel inventory, usage, and purchases.
- The Fuel Master System monitors the fuel levels and how much fuel gets pumped per day per truck. We have had the Fuel Master technician correct any and all errors in the system so it is now performing properly. A supervisor performs a monthly leak inspection and a daily site inspection.
- The District has and will continue to monitor gas card user profiles and we will continue to safeguard the gas cards in a locked drawer. The District currently uses gas card forms to document gas card purchases and vehicle usage.

Best Regards,

John Mannone
Chairman, TOH Sanitary District No. 7

Appendix C – Auditors’ Comments on District’s Response

The District generally agreed with the audit findings and found the recommendations to be appropriate and important to implement.

Auditors note that the District did not provide any specific details or supporting documentation to explain the corrective actions they purport to have taken or plan to take.

