STATE OF CONNECTICUT

AUDITORS’ REPORT
COMMISSION ON FIRE PREVENTION AND CONTROL
FOR THE FISCAL YEARS ENDED JUNE 30, 2002 AND 2003

AUDITORS OF PUBLIC ACCOUNTS
KEVIN P. JOHNSTON ♦ ROBERT G. JAEKLE
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September 12, 2005

AUDITORS’ REPORT
COMMISSION ON FIRE PREVENTION AND CONTROL
FOR THE FISCAL YEARS ENDED JUNE 30, 2002 AND 2003

We have examined the financial records of the Commission on Fire Prevention and Control for the fiscal years ended June 30, 2002 and 2003. This report of that examination consists of the Comments, Recommendations and Certification that follow.

This audit examination of the Commission on Fire Prevention and Control has been limited to assessing compliance with certain provisions of financial related laws, regulations, contracts and grants, and evaluating internal control structure policies and procedures established to ensure such compliance. Financial statement presentation and auditing are being done on a Statewide Single Audit basis to include all State agencies.

COMMENTS

FOREWORD:

The Commission on Fire Prevention and Control operates under Sections 7-323j through 7-323q of the Connecticut General Statutes. Section 2c-2b, subsection (c)(10), of the General Statutes provides for the Commission’s termination, effective July 1, 2010, unless reestablished by legislative act. The Commission is charged with and has primary responsibility for training, public fire and life safety education, and professional certification for members of the fire service. Its administrative office is located at the Connecticut Fire Academy in Windsor Locks.

The Commission on Fire Prevention and Control is comprised of three divisions; the Certification Division, which is responsible for the development and administration of a voluntary fire service testing and certification program, the Fiscal Division, which is responsible for the Commission’s fiscal administration and plant operations and the
Training Division, which is responsible for the development and delivery of fire, hazardous materials/OSHA compliance, emergency medical services and public education safety training programs.

Section 7-323k, subsection (e), of the General Statutes provides that the Commission on Fire Prevention and Control shall be within the Department of Public Safety for administrative purposes only.

Members of the Commission:

Under the provisions of Section 7-323k of the General Statutes, the Commission is comprised of 12 members appointed by the Governor, and two ex-officio voting members. The ex-officio members are the State Fire Marshal and Chancellor of the Board of Trustees of the Community-Technical Colleges. Members of the Commission serve without compensation for their services. As of June 30, 2003, the Commission was comprised of the following members:

Peter S. Carozza Jr., Chairman, Waterbury, CT
Kevin J. Kowalski, Vice Chairman, Simsbury, CT
Edward F. Haber, Secretary, Berlin, CT
Clifford C. Brammer Jr., Thomaston, CT
Edward B. Gomeau, Greenwich, CT
William S. Johnson Jr., West Haven, CT
Wayne H. Maheu, Ex-officio State Fire Marshal, Middletown, CT
William H. McDonald, Ph.D., Ex-officio Community – Technical Colleges, Farmington, CT
Daniel Milewski, Stratford, CT
Andy Ouellette, Broad Brook, CT
Richard H. Nicol, Middlebury, CT
Charles M. Stankye Jr., Derby, CT
James P. Wilkinson, Milford, CT
John R. Vendetta, Hartford, CT

Section 7-323o of the General Statutes provides for the appointment of the State Fire Administrator by the Commission. Jeffrey Morrissette has served as the State Fire Administrator since October 2, 1992.

RÉSUMÉ OF OPERATIONS:

During the fiscal years under review funding for the general operations of the Commission on Fire Prevention and Control was provided from budgeted appropriations of the State General Fund. Restricted revenues from tuition and certification fees for the State Fire School for various fire training courses supplemented the budgeted appropriations.
General Fund:

Receipts:

General Fund receipts totaled $1,085,403 and $1,043,044 for the fiscal years ended June 30, 2002 and 2003, respectively, as compared to $1,167,142 for the fiscal year ended June 30, 2001. These receipts consisted primarily of course fees and training program sales which were credited to the Fire School Training and Education Extension and the Fire School Auxiliary Services restricted accounts. These receipts also included $12,316 of Federal funds in the 2002-2003 fiscal year and $34,469 received during the 2001-2002 fiscal year. A total of $80,000 was received during the 2000-2001 fiscal year. Further discussion of the restricted accounts is included under separate captions in this report.

Expenditures:

A summary of General Fund expenditures for the fiscal years ended June 30, 2002 and 2003, as compared with the fiscal year ended June 30, 2001, is presented below:

<table>
<thead>
<tr>
<th>Fiscal Year Ended June 30, 2001</th>
<th>2002</th>
<th>2003</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budgeted Accounts:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal services</td>
<td>1,350,658</td>
<td>1,471,955</td>
</tr>
<tr>
<td>Contractual services</td>
<td>462,329</td>
<td>460,350</td>
</tr>
<tr>
<td>Commodities</td>
<td>127,541</td>
<td>134,568</td>
</tr>
<tr>
<td>Sundry</td>
<td>135</td>
<td>100,000</td>
</tr>
<tr>
<td>State aid grants</td>
<td>252,000</td>
<td>274,000</td>
</tr>
<tr>
<td>Equipment</td>
<td>1,000</td>
<td>1,000</td>
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<tr>
<td>Total Budgeted Accounts</td>
<td>2,193,663</td>
<td>2,441,873</td>
</tr>
<tr>
<td>Restricted Accounts</td>
<td>935,001</td>
<td>991,912</td>
</tr>
<tr>
<td>Totals</td>
<td><strong>$3,128,664</strong></td>
<td><strong>$3,433,785</strong></td>
</tr>
</tbody>
</table>

The expenditures for State aid grants were payments to volunteer fire companies for responding to calls on limited access highways in accordance with Section 13a-248 of the General Statutes. Section 13a-248 was repealed during the June 30 Special Session pursuant to Public Act 03-6, Section 248, effective August 20, 2003.

The increases in expenditures for budgeted and restricted accounts were caused primarily by increases in costs for personal services and increases in costs for sundry items in 2002. The increase in sundry items during 2002 was due to the establishment and erection of the Firefighter Memorial.
Restricted Contributions Accounts:

Fire School Training and Education Extension Account:

This restricted contribution account was established under the provisions of Section 7-323p, subsection (b), of the General Statutes. It is used to account for fire training and education programs.

Receipts, which totaled $715,580 and $694,918 during the fiscal years ended June 30, 2002 and 2003, respectively, consisted primarily of State Fire School course fees. Expenditures totaled $733,798 and $641,650 during the same fiscal years and consisted mainly of the salaries and fringe benefit costs of part-time instructors. Agency reports indicate that 310 and 216 training programs were conducted in the fiscal years ended June 30, 2002 and 2003, respectively.

Fire School Auxiliary Services Account:

This restricted contribution account was established under the provisions of Section 7-323p, subsection (c), of the General Statutes. This account is used for the operation, maintenance and repair of auxiliary services facilities and other auxiliary activities of the State Fire School.

Receipts totaled $329,590 and $331,945 during the fiscal years ended June 30, 2002 and 2003, respectively and consisted primarily of fees assessed for special programs, sales of course materials, and donations. Expenditures totaled $242,636 and $270,450, during the same fiscal years and were for salaries of part-time instructors and printing of course materials.

Special Revenue and Capital Projects Fund:

The Commission had expenditures of the Capital Equipment Purchase Fund of $168,739 and $334,464 for the fiscal years ended June 30, 2002 and 2003, respectively. The Commission also expended $87,274 from Inter Agency/Intra Agency Grants – Tax Exempt Proceeds during the 2003 fiscal year. These expenditures were mainly for the Fire Tower Training modifications.

Receipts totaled $192,904 during the fiscal year ended June 30, 2003, for the special revenue fund, Inter Agency/Intra Agency Grants – Tax Exempt Proceeds. These receipts consisted of restricted amounts transferred to the General Fund from the Department of Public Works for various repairs to the training facility.
CONDITION OF RECORDS

Our review of the records of the Commission on Fire Prevention and Control revealed the following areas that warrant comment.

Store Merchandise Inventory:

Criteria: The maintenance of an accurate perpetual inventory of merchandise for sale is a sound business practice and an important internal control for the administration of a retail store operation.

Condition: Our review of the bookstore’s perpetual merchandise inventory records, which consists of over 900 items for sale, disclosed incorrect inventory balances. This perpetual inventory is maintained on a computerized retail accounting system. The system did not readily provide current information on inventory activity and balances of all items on the inventory.

Effect: Inaccurate perpetual inventory records create a weakness in inventory control and inaccurate financial reporting of income. The risk of inappropriate activity increases and the ability of management to detect such activity decreases. In addition, management is hindered from making informed decisions on the bookstore’s operations.

Cause: The Agency did not take an accurate beginning physical inventory prior to the opening of the store for business and thus an accurate beginning inventory was not entered onto the system.

Recommendation: The Agency should take an accurate physical inventory of bookstore merchandise and appropriately adjust the computerized perpetual merchandise inventory records. (See Recommendation 1.)

Agency Response: “The Agency intends to have an inventory taken quarterly in the bookstore. A different segment of store merchandise would be inventoried each quarter. Adjustments to the computerized inventory would be done at the conclusion and verification of anomalies noted.

The goal at the end of the four quarters will be a complete store physical inventory taken, with adjustment to the inventory each quarter.”
Store Accounts Receivable:

Criteria: It is a sound business practice for the business office to control and ensure that all accounts receivable of the Agency are properly administered.

Condition: Our review disclosed that the Connecticut Fire Academy Bookstore’s (store) receivables, as reported on the store’s computer system, are inaccurate and are not controlled by the business office. The store sells textbooks and manuals to various State municipalities through a mail order type of operation. An accounts receivable is established and billings are sent to the customers. This process is performed using the store’s computerized retail system. These receivables are not reported to the business office. The business office does not include the store’s receivables with other Agency receivables nor has the business office exerted administrative control over these receivables.

Effect: The business office is not exercising sufficient administrative control over the store’s receivables. This is a weakness in the controls of receivables by the Agency.

Cause: The Agency has not established control procedures for the business office oversight of store receivables.

Recommendation: The Agency’s business office should establish control procedures to document and monitor the accounts receivable of the Agency’s bookstore operations. (See Recommendation 2.)

Agency Response: “The Agency intends to establish a procedure where the business office will periodically document and monitor the bookstore’s accounts receivables to enhance the fiscal and administrative review of the store’s operations.”

Equipment Inventory:

Criteria: In accordance with Section 4-36 of the General Statutes, each State agency shall establish and keep an inventory account in the form prescribed by the Comptroller, and shall, annually, on or before October first, transmit to the Comptroller a detailed inventory, as of June thirtieth, of all the following property owned by the State and in the custody of such agency: real property and personal property having a value of one thousand dollars or more.
The State of Connecticut Property Control Manual prescribes that the agency’s property control record for personal property should contain 20 data descriptions for each item, if applicable. Included among the 20 data descriptions are the name of the manufacturer or vendor, complete expenditure coding, method of acquisition, purchase order number, condition and useful life.

**Condition:**
Our review disclosed that the total equipment amount as reported to the Comptroller on the Annual Fixed Assets/Property Inventory Report dated September 30, 2003, did not contain all equipment purchases. The reported amount in the equipment additions category was understated by approximately $278,000. The Agency’s property control records were also understated by this amount. In addition, the property control records do not contain all of the minimum data as required by the State of Connecticut Property Control Manual.

**Effect:**
The risk of equipment being lost or stolen increases and the possibility of detecting such activity decreases when inaccurate equipment inventory records are maintained.

**Cause:**
While improvement has been noted, the Agency has not made sufficient effort to maintain accurate equipment inventory records in accordance with the State of Connecticut Property Control Manual.

**Recommendation:**
The Agency should maintain its equipment inventory records in accordance with the State of Connecticut Property Control Manual and the annual Fixed Assets/Property Inventory Report submitted to the State Comptroller should contain accurate and supported equipment balances. (See Recommendation 3.)

**Agency Response:**
“The Agency recognizes the need to maintain inventory records in accordance with the State Property Control Manual and Fixed Assets/Property Inventory Report (CO-59). With the onset of CORE Phase II, the Agency is planning modifications to assist in accomplishing better property control.”

**GAAP Reporting Form—Compensated Absences:**

**Criteria:**
The instructions for the GAAP Reporting Form Compensated Absences require that the total number of vacation and sick leave hours that a retiree had earned at the time of retirement should be reported in columns 4 and 5.
Auditors of Public Accounts

Condition: Our review disclosed that one of the two retirees was shown with an inaccurate vacation leave balance. The number of earned vacation leave hours was reported as 272.75. However, based on the Agency’s supporting documentation, the earned vacation leave hours should have been reported as 66.5 overstating the number of earned vacation leave hours by 206.25.

The Agency did not report the total sick leave balances as instructed. For both of the retirees, a quarter of their accumulated sick leave hours were reported on the GAAP reporting form instead of the number of earned sick leave hours. The number of earned sick leave hours was reported as 68.19 and 65.25 but should have been reported as 272.75 and 250, respectively. The amount of earned sick leave hours was understated by 204.56 and 184.75, respectively.

Effect: The GAAP Reporting Form Compensated Absences (Additional Information) for June 30, 2003, was incorrectly reported.

Cause: The Agency inadvertently reported the earned sick leave hours under the earned vacation leave hours and inappropriately reported the earned sick leave hours by reducing these leave hours to one-quarter of the total earned.

Recommendation: The Agency should follow the Office of the Comptroller’s stated instructions and report the total number of earned vacation and sick leave hours as of June 30th and the amounts reported should be supported by the Agency’s records. (See recommendation 4.)

Agency Response: “The Agency agrees. Due to a misinterpretation of the instructions, the Agency was making unnecessary adjustment calculations when submitting its earned leave reports to the Office of the Comptroller. It is now understood that the Comptroller is responsible for making calculation adjustments upon receipt of data from the Agency.”

Lack of Notification on Illegal Activity:

Criteria: In accordance with Section 4-33a of the General Statutes, all “boards of trustees of state institutions, state department heads, boards, commissions, other state agencies responsible for state property and funds and quasi-public agencies, as defined in section 1-120, shall promptly notify the Auditors of Public Accounts and the Comptroller of any unauthorized, illegal, irregular or unsafe handling or expenditure of state or quasi-public agency funds or breakdowns in the safekeeping of any other resources of the state
or quasi-public agencies or contemplated action to do the same within their knowledge.”

**Condition:** During our review, we were informed about a situation where a part-time instructor had used a State gas card for his personal vehicles. However, the Commission on Fire Prevention and Control failed to report this illegal activity to the Auditors of Public Accounts and the State Comptroller in accordance with Section 4-33a of the General Statutes.

**Effect:** A breakdown in the safekeeping of State resources may not be known by the Auditors of Public Accounts and the Comptroller unless notified by the State agency where the illegal act occurred.

**Cause:** The Agency was unaware of the statutory requirement to notify the Auditors of Public Accounts and the Comptroller of these types of situations.

**Recommendation:** The Agency should promptly notify the Auditors of Public Accounts and the Comptroller of any unauthorized, illegal, irregular or unsafe handling or expenditure of agency funds or breakdowns in the safekeeping of any other resources of the State. (See recommendation 5.)

**Agency Response:** “The Agency agrees. When the potential illegal activity was discovered, the Department of Public Safety/Division of State Police was immediately notified, an investigation ensued and the part-time employee was charged with larceny. Due to an administrative oversight, this illegal activity was not reported to the Auditors of Public Accounts or the Office of the Comptroller. The case was adjudicated and full restitution was made to the Agency.”

**Payroll - Longevity Payments:**

**Criteria:** The State Comptroller’s Memorandum No. 96-14, Article 13, requires that the calculation of years of service for purposes of longevity will be based on seniority defined as an employee’s length of continuous State service, including paid leave and war service.

Article 24, Section 3, of the Administrative and Residual [P-5] Bargaining Unit Contract, effective July 1, 1999, requires that employees shall continue to be eligible for longevity payments for the life of this contract in accordance with existing practice.
Section 5-192j, subsection (d), of the General Statutes provides that credited service shall also include war service, as defined in section 27-103.

Section 27-103, subsection (a)(3), of the General Statutes defines war service as “service in time of war” of ninety or more days and includes the “Vietnam Era” beginning on February 28, 1961, and ending on July 1, 1975.

**Condition:**
Our review disclosed that an employee had applicable war service, from December 30, 1965, to December 16, 1968, which was not factored into his credited service time for longevity purposes.

**Effect:**
The employee was underpaid longevity benefits totaling $817.50.

**Cause:**
The Agency was unaware that applicable war service time was to be factored in the calculation of years of service in determining the longevity benefit.

**Recommendation:**
The Agency should consider all eligible time when calculating longevity benefits. (See recommendation 6.)

**Agency Response:**
“The instance of miscalculation on the “longevity benefits” was due to an error in reading the State regulation. The error was caused by a misinterpretation of the language in the regulation. The Agency has made the correction, reviewed other applicable staff records and has made a reference to avoid a future occurrence.”
RECOMMENDATIONS

Status of Prior Audit Recommendations:

- The Agency should establish appropriate control procedures for the oversight of store operations. The Agency has complied with this recommendation.

- The Agency’s business office should prepare periodic financial statements of the store’s operations. The Agency has complied with this recommendation.

- The Agency should take an accurate physical inventory of bookstore merchandise and appropriately adjust the computerized perpetual merchandise inventory records. This recommendation is repeated. (See Recommendation 1.)

- The Agency’s business office should establish control procedures to document and monitor the accounts receivable of the Agency’s bookstore operations. This recommendation is repeated. (See Recommendation 2.)

- The Agency should promptly deposit revenue in accordance with Section 4-32 of the General Statutes. The Agency has complied with this recommendation.

- The Agency should maintain its equipment inventory records in accordance with the State of Connecticut Property Control Manual and the annual Fixed Assets/Property Inventory Report submitted to the State Comptroller should contain accurate and supported equipment balances. This recommendation is repeated. (See Recommendation 3.)

- The Agency should implement sufficient control procedures to ensure employees only take leave time that has been appropriately accrued and that the leave accruals are accurate and current. The Agency has complied with this recommendation.

Current Audit Recommendations:

1. The Agency should take an accurate physical inventory of bookstore merchandise and appropriately adjust the computerized perpetual merchandise inventory records.

Comment:

Our review of the bookstore’s perpetual merchandise inventory records disclosed incorrect inventory balances. This system should provide current information on the inventory activity and balances of all items on the inventory.
2. The Agency’s business office should establish control procedures to document and monitor the accounts receivable of the Agency’s bookstore operations.

Comment:

The business office does not include the store’s receivables with other Agency receivables nor has the business office exerted administrative control over these receivables.

3. The Agency should maintain its equipment inventory records in accordance with the State of Connecticut Property Control Manual and the annual Fixed Assets/Property Inventory Report submitted to the State Comptroller should contain accurate and supported equipment balances.

Comment:

The total equipment amount, as reported to the Comptroller on the Annual Fixed Assets/Property Inventory Report dated September 30, 2003, did not contain all equipment purchases. The reported amount in the equipment additions column was understated by approximately $278,000. The property control records were also understated by this amount. The property control records do not contain all the minimum data as required by the State of Connecticut Property Control Manual.

4. The Agency should follow the Office of the State Comptroller’s stated instructions and report the total number of earned vacation and sick leave hours as of June 30th and the amounts reported should by supported by the Agency’s records.

Comment:

One retiree of the two retirees reported was shown with an inaccurate vacation leave balance. The Agency did not report the total sick leave balances as instructed. For both retirees, a quarter of their accumulated sick leave hours were reported on the GAAP reporting form instead of the number of earned sick leave hours.
5. **The Agency should promptly notify the Auditors of Public Accounts and the Comptroller of any unauthorized, illegal, irregular, or unsafe handling or expenditure of agency funds or breakdowns in the safekeeping of any other resources of the State.**

Comment:

During our review, we were informed about a situation where a part-time instructor had used a State gas card for his personal vehicles. However, the Commission on Fire Prevention and Control failed to report this illegal activity to the Auditors of Public Accounts and the State Comptroller in accordance with Section 4-33a of the General Statutes.

6. **The Agency should consider all eligible time when calculating longevity benefits.**

Comment:

An employee had applicable war service, from December 30, 1965, until December 16, 1968, which was not factored into his credited service time for longevity purposes.
INDEPENDENT AUDITORS' CERTIFICATION

As required by Section 2-90 of the General Statutes we have audited the books and accounts of the Commission on Fire Prevention and Control for the fiscal years ended June 30, 2002 and 2003. This audit was primarily limited to performing tests of the Agency’s compliance with certain provisions of laws, regulations, contracts and grants, and to understanding and evaluating the effectiveness of the Agency’s internal control policies and procedures for ensuring that (1) the provisions of certain laws, regulations, contracts and grants applicable to the Agency are complied with, (2) the financial transactions of the Agency are properly recorded, processed, summarized and reported on consistent with management’s authorization, and (3) the assets of the Agency are safeguarded against loss or unauthorized use. The financial statement audits of the Commission on Fire Prevention and Control for the fiscal years ended June 30, 2002 and 2003 are included as a part of our Statewide Single Audits of the State of Connecticut for those fiscal years.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Commission on Fire Prevention and Control complied in all material or significant respects with the provisions of certain laws, regulations, contracts, and grants and to obtain a sufficient understanding of the internal controls to plan the audit and determine the nature, timing and extent of tests to be performed during the conduct of the audit.

Compliance:

Compliance with the requirements of laws, regulations, contracts and grants applicable to the Commission on Fire Prevention and Control is the responsibility of the Commission on Fire Prevention and Control’s management.

As part of obtaining reasonable assurance about whether the Agency complied with laws, regulations, contracts, and grants, noncompliance with which could result in significant unauthorized, illegal, irregular or unsafe transactions or could have a direct and material effect on the results of the Agency’s financial operations for the fiscal years ended June 30, 2002 and 2003, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with these provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards. However, we noted certain
immaterial or less than significant instances of noncompliance, which are described in the accompanying “Condition of Records” and “Recommendations” sections of this report.

**Internal Controls over Financial Operations, Safeguarding of Assets and Compliance:**

The management of the Commission on Fire Prevention and Control is responsible for establishing and maintaining effective internal controls over its financial operations, safeguarding of assets, and compliance with the requirements of laws, regulations, contracts and grants applicable to the Agency. In planning and performing our audit, we considered the Agency’s internal controls over its financial operations, safeguarding of assets, and compliance with requirements that could have a material or significant effect on the Agency’s financial operations in order to determine our auditing procedures for the purpose of evaluating the Commission on Fire Prevention and Control’s financial operations, safeguarding of assets, and compliance with certain provisions of laws, regulations, contracts and grants, and not to provide assurance on the internal controls over those control objectives.

However, we noted certain matters involving the internal controls over the Agency’s financial operations, safeguarding of assets and/or compliance that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of internal controls over the Agency’s financial operations, safeguarding of assets, and/or compliance that, in our judgment, could adversely affect the Agency’s ability to properly record, process, summarize and report financial data consistent with management’s authorization, safeguard assets, and/or comply with certain provisions of laws, regulations, contracts, and grants. We believe the following findings represent reportable conditions: a weakness in the control of store receivables, inaccurate merchandise for sale inventory, inadequate equipment inventory records, inaccurate reporting for GAAP purposes, and miscalculation of service time for longevity payment purposes.

A material or significant weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with certain provisions of laws, regulations, contracts, and grants or the requirements to safeguard assets that would be material in relation to the Agency’s financial operations or noncompliance which could result in significant unauthorized, illegal, irregular or unsafe transactions to the Agency being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal controls over the Agency’s financial operations and over compliance would not necessarily disclose all matters in the internal controls that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material or significant weaknesses. However, of the reportable conditions described above, we believe the following reportable conditions to be material or significant weaknesses: a weakness in the control of store receivables and inaccurate merchandise for sale inventory.
We also noted one other matter involving internal control over the Agency’s financial operations and over compliance, which is described in the accompanying “Condition of Records” and “Recommendations” sections of this report.

This report is intended for the information of the Governor, the State Comptroller, the Appropriations Committee of the General Assembly and the Legislative Committee on Program Review and Investigations. However, this report is a matter of public record and its distribution is not limited.
CONCLUSION

We wish to express our appreciation for the cooperation and courtesies extended to our representatives by the personnel of the Commission on Fire Prevention and Control during this examination.

Christine J. Delaney
Associate Auditor

Approved:

Kevin P. Johnston
Auditor of Public Accounts

Robert G. Jaekle
Auditor of Public Accounts