

New York Mills Union Free School District

Procurement

OCTOBER 2020



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

Contents

- Report Highlights 1**

- Procurement 2**
 - How Does a Purchasing Agent Effectively Perform Required Duties? 2
 - The Purchasing Agent Did Not Effectively Perform Her Duties 2
 - How Should Officials Procure Goods and Services Not Subject to Competitive Bidding? 3
 - Officials Did Not Always Seek Competition for Professional Services 4
 - Required Quotes Were Not Always Obtained 6
 - What Do We Recommend? 7

- Appendix A – Response From District Officials 9**

- Appendix B – OSC Comment on the District’s Response. 14**

- Appendix C– Audit Methodology and Standards 15**

- Appendix D– Resources and Services 17**

Report Highlights

New York Mills Union Free School District

Audit Objective

Determine whether District officials sought competition for the purchase of good and services not subject to competitive bidding.

Key Findings

District officials did not always seek competition for purchases that are not subject to competitive bidding. Officials also did not comply with the District's procurement policy.

- The purchasing agent did not effectively perform her procurement duties.
- Officials did not always seek competition for professional services. No competition was sought for the services procured from five professional service providers totaling \$89,421.
- No written or verbal quotes were obtained for the purchase of goods and services from 13 vendors who were paid \$73,032.

Key Recommendations

- The purchasing agent should oversee the purchasing program and ensure purchases are made in compliance with the District's policy.
- Periodically issue requests for proposals (RFPs) to solicit competition when seeking professional services.
- Obtain verbal and written quotes as required by the procurement policy and ensure that all proper documentation is maintained.

District officials generally agreed with our recommendations and indicated they planned to initiate corrective action. Appendix B includes our comment on issues raised in the District's response letter.

Background

The New York Mills Union Free School District (District) serves the Towns of New Hartford and Whitesboro in Oneida County.

The District is governed by a seven-member Board of Education (Board). The Board is responsible for educational and financial affairs. The Superintendent of Schools (Superintendent), along with other administrative personnel, is responsible for day-to-day operations.

The Treasurer is the Board appointed purchasing agent, responsible for overseeing the purchasing program and ensuring procurements are made in compliance with established policies and procedures.

Quick Facts

| | |
|--|----------------|
| Approximate Purchases Not Subject to Competitive Bidding | \$747,000 |
| Employees | 101 |
| Enrollment | 567 |
| 2019-20 Appropriations | \$14.6 million |

Audit Period

July 1, 2018 – October 31, 2019

Procurement

How Does a Purchasing Agent Effectively Perform Required Duties?

The purchasing agent plays an important role in the procurement process and is responsible for ensuring staff involved in purchasing appropriately solicit competition by obtaining quotes or proposals as required by district policies. To fulfill this responsibility, it is important for the purchasing agent to be involved in the purchase requisition and purchase order approval process.¹

These responsibilities include reviewing supporting documentation, such as verbal quote logs, written quotes, proposals and justifications for not seeking competition (e.g., emergency purchases and sole source vendor determinations) before purchases are made.

In addition, the District procurement policy (policy) requires the purchasing agent to maintain a master list of verbal quotes and written solicitations received from vendors and to certify that the quotes required by the policy have been received and attached to the purchase order.

The Purchasing Agent Did Not Effectively Perform Her Duties

The purchasing agent did not effectively oversee the District purchasing program because she was not involved in reviewing, processing or approving purchase requisitions and purchase orders and did not ensure the policy requirements had been met before goods or services were ordered.

Purchase requisition forms were approved by department heads and submitted to the Superintendent for approval. Upon approval of the requisition, the accounts payable clerk created a purchase order and applied the purchasing agent's electronic signature to the purchase order.

The accounts payable clerk received and attached all vendor invoices and any other supporting documentation to the purchase orders and sent the claim packets to the Herkimer Board of Cooperative Educational Services (BOCES) for payment processing. The purchasing agent told us that she has access to view purchase orders in the District's electronic accounting system, after they are generated and printed by the accounts payable clerk, and that she reviews vendor invoices before payment.

However, the purchasing agent's access to completed purchase orders and review of invoices was insufficient to ensure that purchases complied with the policy for seeking competition. In addition, the purchasing agent did not maintain a master list of all quotes received from vendors or certify that the quotes required by the policy were received and attached to purchase orders.

...[I]t is important for the purchasing agent to be involved in the purchase requisition and purchase order approval process.

¹ A requisition is a request from a person or department to purchase goods or services.

The purchasing agent told us that she relied on the Superintendent’s review and approval of requisitions for purchases, which gave her assurance that the purchases were for proper purposes. The Superintendent told us that although she occasionally reviewed quotes attached to a requisition when approving purchases, she did not ensure that all necessary quotes were obtained because she believed that was the purchasing agent’s responsibility.

Additionally, the purchasing agent did not ensure that RFPs were obtained for professional services. She told us that it has been a long standing practice for the Superintendent and Board to solicit RFPs and to select the preferred service provider.

Because the purchasing agent does not ensure compliance with the policy before purchases are made, there is a greater risk that the District may pay more than necessary for goods or service or may not always get the best value for taxpayers.

How Should Officials Procure Goods and Services Not Subject to Competitive Bidding?

New York State General Municipal Law (GML) requires school districts to adopt written policies and procedures for procuring goods and services not subject to competitive bidding requirements.² GML states that goods and services not required by law to be competitively bid, such as professional services, must be procured in a manner that ensures the prudent and economical use of public funds in the taxpayers’ best interest.

Using a competitive method, such as a request for proposal (RFP) process or verbal or written quotes, helps ensure that quality goods and services are obtained at a reasonable cost and avoids the appearance of favoritism or impropriety.³ In lieu of seeking competition for these goods and services, a school district is authorized to make purchases using contracts awarded by the New York State Office of General Services (State contracts) or contracts bid by other governments.

Up-to-date written agreements with professional service providers are essential to provide both parties with a clear understanding of the services to be provided and the time frames and basis for compensation.

Using a competitive method... helps ensure that quality goods and services are obtained at a reasonable cost and avoids the appearance of favoritism or impropriety.

2 New York State General Municipal Law, Section 104-b

3 Refer to our publication *Seeking Competition in Procurement* available on our website at www.osc.state.ny.us/localgov/pubs/lgmg/seekingcompetition.pdf

The District's policy designates that the purchasing agent is responsible for overseeing the purchasing program in compliance with Board policy and procedures. The policy requires officials to solicit and document quotes within certain dollar thresholds before procuring goods and services and solicit competition through an RFP process before awarding professional service contracts.⁴

In addition, the policy defines any exceptions to seeking competition and sets forth circumstances when, or types of procurements for which the District has determined the solicitation of alternative proposals or quotes will not be in the District's best interests. For example, the policy stipulates that the unique benefits of a good or service available only from a sole source provider should be documented prior to making the purchase.

Further, the policy states that when an emergency situation exists, the District will make purchases at the lowest possible costs, seeking competition by informal solicitation of quotes or otherwise, to the extent practicable under the circumstances.

Officials Did Not Always Seek Competition for Professional Services

The District's policy requires written RFPs for professional and other specialized services. RFPs containing details of the services to be provided should be sent to a representative sample of individuals and firms known to offer the service being procured (i.e., architects, engineers, accountants). The Superintendent and the Board evaluated RFPs to consider the price quoted, any special knowledge or expertise of the service provider, the quality of the service, the staffing of the service and suitability for the District's needs.

The policy acknowledges that the specialized and confidential nature of some professional services make them unsuitable for purchase through the RFP process. However, the policy specifies that the Board shall monitor the District's use of professional services and periodically issue RFP's to assess the cost effectiveness of the services being used.

⁴ Professional services generally include services provided by attorneys, engineers, and certain other services requiring specialized or technical skills, expertise or knowledge; the exercise of professional judgment; or a high degree of creativity.

We reviewed the procurement of services from all nine professional service providers paid an estimated total of \$246,000 during our audit period to determine whether the services were procured using RFP's as required by the policy. We found that District officials did not seek competition through RFPs for the services provided by five professional service providers who were paid a total of approximately \$89,000 (Figure 1). Of the four remaining professional service providers:

Figure 1: Professional Services Procured Without Seeking Competition

| Service Type | Payments |
|-----------------------------|-----------------|
| Audit | \$36,000 |
| Legal | \$25,201 |
| Financial Consultant | \$15,623 |
| Bond Counsel | \$6,411 |
| Physical Therapy | \$6,186 |
| Total | \$89,421 |

- Two providers were paid a total of \$113,778 for services procured through a State contract (automation system services – \$102,084 and fire alarm services – \$11,694).
- District officials properly solicited proposals from one service provider who was paid \$31,412 for performing a New York State Education Department (SED) mandated school assessment.
- Although not included in Figure 1, officials paid \$11,601 to an architectural firm but were unable to provide documentation showing that RFPs were solicited. However, the January 2014 Board minutes stated that the Board interviewed two architectural firms and passed a resolution to contract with one firm (the amount to be charged by either firm was not specified).

The purchasing agent told us that proposals were obtained for audit services but was unable to provide us with supporting documentation. The Superintendent told us that the District considers services from their legal, bond counsel and financial consultant providers as confidential and continues to use these services because of a longstanding established relationship.

Although the Superintendent told us that legal, bonding and financial consulting services were unsuitable for procurement through RFPs, the Board did not perform its due diligence and monitor the use of these services and periodically issue RFP's to assess cost effectiveness. In addition, the Superintendent told us that there are a limited number of physical therapy providers in close proximity to the District from which competition can be sought.

Soliciting these services through RFPs, as required by the policy, can help provide assurance that quality services are obtained under the most favorable terms and conditions possible, without favoritism. Further, using RFP's can increase District officials' awareness of other service providers who could offer similar services at a more favorable rate.

Of the nine professional service providers we reviewed, we found that the District did not have a current written agreement for three professional service providers paid a total of \$44,010. These providers included a school assessment consultant paid \$31,413 whose contract applied to 2015-16, a bond counsel paid \$6,411 whose contract was dated August 2007 and a physical therapy provider paid \$6,186 whose contract applied to 2017-18.

As a result of these deficiencies, we were unable to determine the accuracy of payments made to these three providers during the audit period. The payments to the remaining six service providers were made in accordance with current signed agreements.

A written agreement is essential to provide both parties with a clear understanding of the services to be provided, the time frames and the basis for compensation. Without a current agreement, there is greater risk that the District will pay for services that it has not received or for services that do not comply with agreed-upon conditions and rates.

Required Quotes Were Not Always Obtained

The policy requires officials to obtain three verbal quotes for purchase contracts less than \$1,000 and three written quotes between \$1,000 and \$20,000. For public work contracts, three verbal quotes are required for expenditures of less than \$20,000. The policy states that purchase contracts between \$20,000 and \$35,000 require three written quotes. However, District officials told us they plan to amend the policy to correctly state that this requirement applies to public works contracts, rather than purchase contracts.

We examined the records of 38 vendors who were paid a total of \$380,674 during the audit period to determine whether officials obtained verbal or written quotes, as required by the policy. We found that quotes were not obtained for the following:

- Purchases from 13 vendors totaling \$73,032. For example, five vendors were paid a combined total of \$22,693 for furniture, two vendors were paid a total of \$10,499 for musical instruments,⁵ and another two vendors were paid a combined total of \$34,922 for sidewalk construction and landscaping work related to a capital project. Officials told us that they did not obtain quotes for the capital project work because the vendors were selected by the general contractor for the project. However, officials did not provide us with any written documentation to support this assertion.

⁵ One vendor was paid \$9,000 for a piano and another vendor was paid \$1,499 for a euphonium.

-
- The purchase of a hot water tank for which one vendor was paid \$15,800. The facilities manager told us that quotes were not obtained for this purchase because it was an emergency situation requiring immediate action. However, officials did not maintain documentation to show that an emergency situation existed or that the District made the purchase at the lowest possible cost to the extent practicable under the circumstances, as required by the policy.
 - The purchase of educational material from 10 vendors who were paid a combined total of \$64,103. The Superintendent told us that textbooks and educational related software programs are required to meet SED standards, not all materials on the market meet those standards, and the District works with a consultant who recommends educational materials meeting the required standards. However, officials did not maintain documentation to show that no competition was available for the materials or that these items were obtained from a sole source, as required by the policy.

The remaining \$227,739 purchases we examined adequately showed evidence that District officials used competitive methods to procure the goods and services. For example, purchases totaling \$222,666 from 11 vendors were procured through a State contract or from an approved BOCES bid list or BOCES consortium and therefore, did not require quotes.

Examples of these purchases included total payments of \$143,210 to a commercial insurance provider, \$35,263 paid to four vendors for school supplies, and \$23,431 paid to two vendors for technological equipment and software license renewal. Officials also properly obtained written quotes for the purchase of an electric range and sports and band uniforms totaling \$5,073 from three vendors.

Although all the payments we examined were for appropriate purposes, because District officials did not always seek competition or document their decision-making process when competition was not sought for certain purchases, they cannot be sure that goods and services were procured in the most prudent and economical manner in the best interest of taxpayers.

What Do We Recommend?

The purchasing agent should:

1. Oversee the purchasing program and ensure purchases are made in compliance with the policy.
2. Maintain a master list of verbal quotes and written solicitations received from vendors, and certify that the quotes required by the policy have been received and attached to the purchase order.

District officials should:

3. Use an RFP process to solicit competition when procuring professional services, as required by the policy.
4. Obtain verbal and written quotes as required by the policy for all goods and services below the bidding threshold.
5. Follow policy requirements for obtaining quotes for emergency purchases and documenting the justification for using sole source vendors.

The Board should:

6. Monitor the use of professional services and periodically issue RFP's to assess the cost effectiveness of the services being used, in accordance with the policy.
7. Ensure written agreements with professional service providers are current and provide both parties with a clear understanding of the services to be provided, the time frames and the basis for compensation.
8. Update the policy to clarify the dollar thresholds for obtaining written quotes for public works contracts.

Appendix A: Response From District Officials

Dr. Joanne Shelmidine
Superintendent
(315) 768.8127
jshelmidine@newyorkmills.org

Mary Facci
K-12 Executive Principal
(315) 768.8124
mfacci@newyorkmills.org

Brent Dodge
K-12 Principal
(315) 768.8129
bdodge@newyorkmills.org



1 Marauder Boulevard
New York Mills, NY 13417

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August 3, 2020

Office of the New York State Comptroller
Ms. Rebecca Wilcox, Chief Examiner
Syracuse Regional Office
State Office Building, Room 409
333 E. Washington Street
Syracuse, New York 13202-1428

RE: New York Mills Union Free School District
Procurement, 2020M-79

Dear Ms. Wilcox:

The New York Mills Union Free School District has received the Draft Audit Report-Procurement for the audit period of July 1, 2018-October 31, 2019, as prepared by the Office of the State Comptroller. On behalf of the Board of Education and the District's Administration, we would like to thank the Comptroller's staff for conducting the audit with professionalism, due diligence, and courteousness while performing this audit.

Our response to the audit has been prepared in accordance with the guidelines furnished by the Office of the State Comptroller responding to an [OSC Audit Report](#).

The New York Mills Union Free School District views this audit as an opportunity to review, strengthen, and improve both our financial processes and oversight. Procurement requires compliance with New York State General Municipal Law (GML), is guided by district policy, implemented by administration by written procedures and monitored by the internal audit practice.

The Report of Examination issued by the State Comptroller's Office offers two Key Findings in the Report in which the District will provide the following information for each finding:

Key Finding #1: The purchasing agent did not effectively perform her procurement duties:

Requisitions have been reviewed for adherence to instructional and district mission and needs. While many purchases were in compliance with and to companies issued state bidding, there was an inconsistent practice for documenting verbal and written quotes for some purchases.

It has been the practice in this district for the Superintendent, with the Board of Education, to solicit RFPs for professional service. This was not a function of the duties of the purchasing agent.

Key Finding #2: District officials did not always seek competition for five professional service providers who were paid \$89,421 during our audit period:

It should be first noted that General Municipal Law §103 and/or §104 do not require professional services to be competitively bid.

| |
|--------------------------|
| See Note 1 Page 14 |
|--------------------------|

Professional services that require special skill, training, expertise, the use of professional judgement or discretion, and/or a high degree of creativity in the performance of the contract, do not need to comply with competitive bidding procedures. These professional services include legal services, architectural services, medical services, property appraisals, and insurance. One exception to this is the annual audit services, which the District must procure through competitive RFP, which this district has done.

The Office of the State Comptroller published a document entitled [Professional Services Procurement: Considerations for Local Officers](#) dated July 2018. This document provides guidelines as to the best practice in soliciting professional services. It is stated on Page 1 of the Comptroller’s document that “However, there is a well-established exception to these competitive bidding requirements with respect to the procurement of professional services, such as those rendered by attorneys, engineers or accountants. The primary rationale for the exception is that such services are not the type of “public work” that properly may be the subject of competition based solely on compliance with the objective, uniform standards of bid specification, pursuant to a contract awarded to the lowest responsible bidder. Generally, these services involve specialized skill, training and expertise, and use of professional judgement or discretion. In many cases, cost is only one element that a responsible local official would want to consider when awarding a professional service contract. The financial consequences of the advice given by the professional in question, such as choosing the most appropriate size for a drinking water system or evaluating school transportation needs, can be much larger than the direct cost of hiring the professional.”

The professional services in question include \$36,000 for audit services, \$25,201 for legal services, \$15,623 for financial consultation services, \$6,411 for bond counsel services, and \$6,186 for Physical Therapy services.

The District maintains the following with respect to the professional services:

- The physical therapy service is provided to special education students. The services provided are specific in nature, maintain stability and consistency which is in the best interest of the students being served.
- Legal services often require historical information regarding the District. The District feels that maintaining a consistent legal counsel ultimately saves the district money as time does not have to be spent explaining past legal matters.
- The financial consultant and bond counsel services are renewed annually due in part to ongoing capital projects and the District's need for financing services and adherence to a long range financial plan.
- The audit services are renewed annually at the district reorganizational meeting. The current auditing firm has been with the district for three years at a cost less than the previous firm.

Key Finding #3: District Officials did not obtain written or verbal quotes for the purchase of goods and services from 13 vendors who were paid \$73,032:

Although not acceptable, the \$73,032 represents less than 1% of the district's total transactions, inclusive of capital fund site work which were a result of quotes by the general contractor. Given these variables, the District has excelled overall in its procurement of goods and services.

Response to Recommendations and Corrective Action Plan

Auditor Recommendations:

1. Oversee the purchasing program and ensure purchases are made in compliance with the policy.

District Response and Corrective Action:

The recommendation has been implemented.

2. Maintain a master list of verbal quotes and written solicitations received from vendors, and certify that the quotes required by the policy have been received and attached to the purchase order.

District Response and Corrective Action:

The recommendation has been implemented.

3. Use an RFP process to solicit competition when procuring professional services, as required by the policy.

District Response and Corrective Action:

While the District feels that we are not required to use a request for proposal or solicit quotes for professional services, we will, in the future, obtain an RFP or quotes to seek competition but will reserve the right to accept the most qualified service.

4. Obtain verbal and written quotes as required by the policy for all goods and services below the bidding thresholds.

District Response and Corrective Action:

The recommendation has been implemented.

5. Follow policy requirements for obtaining quotes for emergency purchases and documenting the justification for using sole source vendors.

District Response and Corrective Action:

The District agrees with the recommendation and will obtain adequate supporting documentation for those goods and services obtained from a sole source vendor. Any purchase deemed to be an emergency will be documented accordingly.

6. Monitor the use of professional services and periodically issue RFP's to assess the cost effectiveness of the services being issued, in accordance with the policy.

District Response and Corrective Action:

The District agrees with the recommendation and will review procurement policy and update and/or clarify practices and procedures pursuant to General Municipal Law §103 and §104.

7. Ensure written agreements with professional service providers are current and provide both parties with a clear understanding of the services to be provided, the time frames and the basis for compensation.

District Response and Corrective Action:

The recommendation has been implemented.

8. Update the policy to clarify the dollar thresholds for obtaining written quotes for public works contracts.

District Response and Corrective Action:

The District's Policy Committee, comprised of appointed board members review and recommend changes to the District's policies on a regularly scheduled basis. The District's procurement policies will be discussed at length to ensure the policies adopted best suit the needs of the District.

District Comments:

Again, the District would like to thank the staff of the State Comptroller's Office for thoroughly reviewing the District's Purchasing Policies and Procedures. We are open to the recommendations and willing to take any steps necessary to improve our high level of internal controls in order to assure taxpayers that the District is making every effort in spending in the most economical and appropriate manner possible.

Respectfully,

Joanne Shelmidine, Ed.D.
Superintendent of Schools

cc. Board of Education
Lisa Stamboly, Business Official

Appendix B: OSC Comment on the District's Response

Note 1

Our audit report acknowledges that the law does not require professional services to be competitively bid. We recommend that the District use an RFP process or obtain quotes to solicit competition when procuring professional services. This is consistent with the District's procurement policy and the best practices outlined in our publication, *Professional Service Procurement: Considerations for Local Officials*, and GML, Section 104(b), which requires that goods and services not procured through competitive bid must be procured in a manner to ensure the prudent and economical use of public money in the best interests of the taxpayers.

Appendix C: Audit Methodology and Standards

We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We interviewed District officials and employees and reviewed relevant laws and the District's non-bid procurement policy and procedures to gain an understanding of the procurement process.
- We reviewed electronic cash disbursement data for the audit period and sorted data to select the population of purchases subject to quotes and RFPs.
- To test the procurement of professional services, we reviewed the cash disbursements data to identify vendors that provide professional services. For those vendors we were uncertain about, we contacted District officials to obtain clarification as to whether the vendors were professional service providers. We identified nine professional service providers who were paid collectively \$246,212 during the audit period and reviewed all these purchases to determine whether RFPs were issued to procure these services.
- We reviewed all written agreements between the District and each professional service provider to determine whether the agreements were current. We also reviewed the District's highest payment to each provider during the audit period, and the corresponding invoice, to assess whether the payment was made in accordance with the agreement.
- We used our professional judgment to select 38 vendors who were collectively paid a total of \$380,674 for 57 purchases during the audit period. We reviewed the related claims and supporting documentation to determine whether officials obtained quotes as required by District policy or whether purchases were made using methods exempt from competition (e.g., State contract, BOCES bid list). To select our sample, from the cash disbursement data, we excluded purchases that required soliciting competitive bids, purchase contracts that aggregated to more than \$20,000 and public works contracts that aggregated to more than \$35,000 within a year. We also excluded payments made to other school districts, municipalities, utilities, payroll and annual payments to vendors that did not meet the policy's \$1,000 threshold for obtaining written quotes. We identified 69 vendors who were collectively paid \$500,509 during the audit period and selected our sample of 38 vendors with no expectations of more or fewer exceptions.
- We obtained written representations of outside business interests of Board members, key District officials and employees involved in the procurement process and their spouses. We compared the disclosures to cash disbursement records during the audit period to determine whether

the District entered into any financial transactions that could conflict with key decision makers' outside business interests. We also reviewed all non-payroll check disbursements to the purchasing agent for expense reimbursements during our audit period to determine whether they were proper and supported.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law, Section 2116-a(3)(c) of New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The CAP should be posted on the District's website for public review.

Appendix D: Resources and Services

Regional Office Directory

www.osc.state.ny.us/sites/default/files/local-government/documents/pdf/2018-12/regional_directory.pdf

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

www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263196&issued=All

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

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

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

www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263206&issued=All

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

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

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

www.osc.state.ny.us/sites/default/files/local-government/documents/pdf/2020-05/cyber-security-guide.pdf

Required Reporting – Information and resources for reports and forms that are filed with the Office of the State Comptroller

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

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

www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263211&issued=All

Training – Resources for local government officials on in-person and online training opportunities on a wide range of topics

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

Contact

Office of the New York State Comptroller
Division of Local Government and School Accountability
110 State Street, 12th Floor, Albany, New York 12236

Tel: (518) 474-4037 • Fax: (518) 486-6479 • Email: localgov@osc.ny.gov

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

Local Government and School Accountability Help Line: (866) 321-8503

SYRACUSE REGIONAL OFFICE – Rebecca Wilcox, Chief Examiner

State Office Building, Room 409 • 333 E. Washington Street • Syracuse, New York 13202-1428

Tel (315) 428-4192 • Fax (315) 426-2119 • Email: Muni-Syracuse@osc.ny.gov

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