

Saranac Central School District

School District Website

MARCH 2021



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

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Report Highlights

Saranac Central School District

Audit Objective

Determine whether the Saranac Central School District (District) used its resources to maintain a website that provided the public with transparent and comprehensive financial information.

Key Findings

District officials maintained a website but certain financial information was not posted, causing a lack of transparency. Information that was posted was limited in comprehensiveness. This prevents taxpayers and other interested parties from readily accessing and reviewing documents to make informed decisions.

Officials did not post the:

- Budget-to-actual results or external audit report corrective action plan (CAP).
- Multiyear financial plan.
- Comprehensive appended property tax report card or CAP to the Office of the State Comptroller’s (OSC’s) audit that included specific corrective action per audit recommendation.

Key Recommendations

- Ensure that budget-to-actual results, comprehensive budget documents, a multiyear financial plan and detailed CAPs are on the website.

District officials generally disagreed with our recommendations and indicated they will not take corrective action. Appendix C includes our comments on issues District officials raised in their response.

Background

The District serves the towns of Beekmantown, Black Brook, Dannemora, Plattsburgh, Saranac and Schuyler Falls, in Clinton County.

The District is governed by a Board of seven elected members, which is responsible for the general management and control of financial affairs. The Superintendent of Schools is responsible for day-to-day management under the Board’s direction. The Board, Superintendent and Business Official are accountable to District taxpayers for the use of resources and are responsible for effective financial management of operations.

Quick Facts

Total Website Visits (2018-2019)	90,998
Population (rounded)	12,800
Enrollment	1,488
2019-20 Budgeted Appropriations	\$36.5 million

Audit Period

July 1, 2018 – June 30, 2019. As described in Appendix D, for certain financial information reviews we extended the audit period.

School District Website

A district operates to provide public education services for its students. The public's right to know the process of decision making and to review the documents leading to actions is basic. Access to such comprehensive information should not be difficult for the public to obtain.

To this end, various laws and regulations require certain information to be posted on districts' websites to help enhance the public's access to basic information. Further, districts following best practices and guidance should utilize the website as another tool to communicate their financial direction.

In a time when financial resources are limited, making well-informed decisions is critical. Therefore, it is important that the public have access to transparent and comprehensive district financial information. A district's transparency of comprehensive financial information allows the public to formulate questions for officials and ultimately make informed decisions that will impact district programming and the annual tax levy. If residents cannot locate necessary financial information on their district's website, they would have to contact their district directly.

How Should Officials Provide Comprehensive Financial Information Transparently to the Public?

District officials can provide comprehensive financial records and other information to the public in a transparent manner by making the information available on the district website. While certain laws and regulations require a district's website to contain audit reports, CAPs, the original and final annual budgets and any board-adopted multiyear financial plan, other information should be shared with the public in a complete and clear manner. For example, financial reports should either appear prominently on the district's home page or be easy to locate on the website. In addition, voters may find other documents helpful in evaluating the budget and keeping them informed. Such documents include planning documents, budget-to-actual results, board minutes, newsletters, press releases or other materials on district operations.

Certain Financial Information Was Not Posted on the Website in a Transparent and Comprehensive Manner

While District officials maintained a website, certain financial information was not posted to the website. As a result, the information was not transparent and information posted was limited in comprehensiveness.

The 2019-20 original budget and final annual budget were posted to the website. Officials did not post the external audit CAP to the District's website, as required (Figure 1). While not a requirement, preparing a multiyear financial plan is a way for officials to set long-term priorities and work toward goals, avoiding sudden

changes in taxes, budgets and fund balance. This information is helpful to voters and can help them make an informed inquiry or decision.

Figure 1: Financial Information on the Website

Financial Information	Posted		Posting Required	Comment
	Yes	No		
Budget – Original, Board Adopted for Vote	X		Yes	
Budget – Final Annual	X		Yes	
Multiyear Financial Plan		X	No	
Budget-to-Actual Reports		X	No	
Audits	Posted		Posting Required	Comment
	Yes	No		
External Audit	X		Yes	
External Audit - CAP		X	Yes	
State Comptroller’s Audit (OSC)	X		Yes	
OSC Audit - CAP	X		Yes	
Internal Audit		X	No	Exempt
Internal Audit - CAP		X	No	Exempt

Although officials posted the Board’s 2019-20 year original budget on the website, it did not include budget-to-actual results for 2018-19 or a complete schedule of reserves in the appended budget documents. However, the District’s financial statement showed the Board’s actual revenue and expenditure amounts were similar to the budgeted amounts in 2017-18 and 2018-19. The failure to provide and post information prevents the taxpayers and other interested parties from readily accessing and reviewing documents to make informed decisions.

Which Budgeting and Financial Planning Documents Provide Transparency?

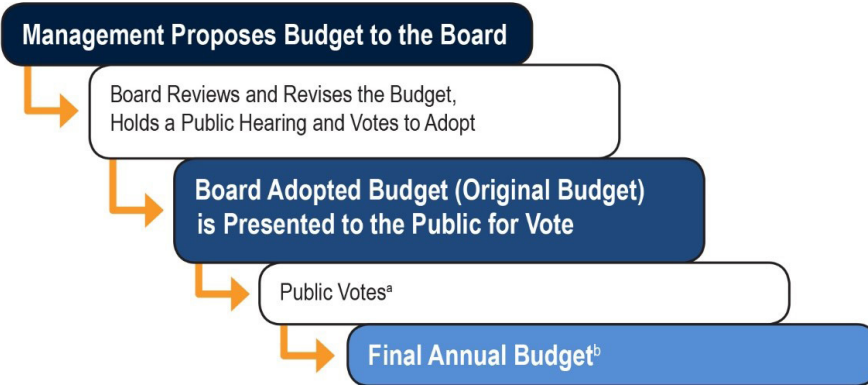
Final Annual Budget – A budget is a detailed financial plan of estimated expenditures (proposed spending) and means of financing (estimated revenues and appropriated fund balance and reserves¹). Figure 2 shows the budget approval process. Budgets are developed, adopted and subjected to voter approval each year.² Ideally, amounts to be placed in reserves should be included in the annual budget to ensure taxpayers are aware of the board’s intent to fund reserves in the upcoming year. After the public vote, the final annual budget must be posted on the district’s website, as required by law.

1 Planned use of unexpended surplus money from prior years’ operations

2 With the exception of the Big Five districts (Buffalo, New York City, Rochester, Syracuse and Yonkers)

FIGURE 2

A Simplified View of a District’s Budget Approval Process



^a If the voters reject the original budget, the district may present the original budget or a revised budget to the voters a second time for approval. If the second vote is not approved or the district decides not to present the budget a second time, the district must operate under a “contingency budget.”

^b A binding legal document that can only be amended through a formal process similar to the adoption of the operation budget itself.

Budget-to-Actual Reports – Officials should provide support for their budgetary estimates using actual historical trends, including projections of current year spending and receipts based on year-to-date actual amounts, along with analyses of identified future needs and risks to compute budget items. Actual revenue and expenditure information should be made available to provide district taxpayers with an understanding of the budget’s status.

Original Budget – A comprehensive, board-adopted budget must be posted and include:

- A three-component presentation as follows: administrative, capital and program.
- Categories of revenues, expenditures and fund balance information and comparison data and changes from the prior year school budget.
- Appended documents, including the administrator salary disclosure and property tax report card with a schedule of reserves, among other items.

The appended administrator salary disclosure is a report of highest payroll for administrator titles and amount in the district (reported in 2019-20 all administrators with salaries exceeding \$138,000). The district’s property tax report card includes details on the national consumer price index, district enrollment, fund balance, spending and tax levies for the current and future school year.

The appended property tax report card also includes information on each district's reserve fund balances as of March 31, including each reserve's name, a short description, and any planned use of the funds in the upcoming school year. Reviewers can use this information to assess whether the amount in each reserve fund is reasonable.

An unrealistic budget can result in a tax levy that is more than needed. The law restricts districts in the amount of unexpended surplus funds they can keep, so that they do not – intentionally or unintentionally – retain large sums of money unless it is intended for a specific purpose. Conversely, an unrealistic budget can also result in a tax levy that is insufficient to fund district operations.

Multiyear Financial Plans – District officials can set long-term priorities and work toward goals by using a multiyear financial plan. A plan can help stakeholders see the impact of the fiscal decisions over time. They can decide what funding choices to make in advance, avoiding sudden tax increases or dramatic budget cuts and accumulating excessive fund balance. If the board adopted a multiyear financial plan, it must be posted on the district website. Elements of a plan should include revenue and expenditure projections, annual surpluses/(deficits), reserves, fund balances and a fiscal improvement plan.

Officials Could Enhance the Transparency of Financial Information

Final Annual Budget – Voters passed the original 2019-20 budget and officials posted the final annual budget on the website, as required. The District budget information page was linked from the Budget Information web page, directly from the Home Page.

The final annual budget included revenue and expenditure amounts by budgeted component account description, along with the prior year's final annual budget on the 2018-19 budget page, available for comparison.

Budget-to-Actual Reports – Actual revenues and expenditures information for 2018-19 were not located on the District website. District officials told us there was no legal requirement to post the reports to the website and that hard copy versions were available to the public during Board meetings.

Regardless of there not being a legal requirement to post budget-to-actual reports, providing historical and current year actual revenue and expenditure results and posting them on the same web page as budget information could have enhanced the transparency of financial information. To adequately evaluate budgets, the current budget must be compared to previous budgets and evaluated in comparison to actual spending and receipts. Such comparisons help to identify any ongoing problems the District is having with its budgets. See Appendix A for a snapshot presentation of the District's budget comparison.

An unrealistic budget can result in a tax levy that is more than needed.

Original Budget – The April newsletter, which included budget information such as the appended property tax report card and administrator salary disclosure, was posted on the District’s website. The document was located on the 2019-20 Budget Page, which linked from the Home Page.

The budget document included categories for revenue, expenditure, fund balance, a comparison between the adopted and prior year final annual budget and schedule of reserves information. However, the property tax report card did not include a complete schedule of reserves, as it lacked the reserve for debt. The Business Manager told us that the funds located in the debt service fund were not a reserve that was required to be reported in the property tax report card schedule of reserves. However, the law requires all reserves to be included in the property tax report card; there is no reporting exclusion for the reserve for debt.

Multiyear Financial Plan – District officials developed a three-year financial plan in 2018 that was not Board-adopted. As a result, the plan was not required to be posted to the website. However, having an adopted and posted plan helps the public see the impact of fiscal decisions over time and the effect on District priorities and goals.

How Do Posted Audit Reports and CAPs Provide Transparency?

An audit (external or internal) is an integral part of a district’s system of checks and balances and providing an objective review of stewardship and fostering accountability to taxpayers and the public. The board is required to secure an annual audit by an independent auditor including an annual audit of district federal award programs, if warranted,³ and the extra-classroom activity fund.

Districts must post on their websites the annual external audit report that is issued by a certified public accounting firm and the CAP prepared in response to any findings contained in the annual external audit report or management letter, or any final audit report issued by OSC. Districts are required to post the final audit report from OSC on their internet websites for a period of five years.

CAPs provide an opportunity for the governing board to provide direction, and communicate how audit findings and recommendations will be used positively to improve operations and internal controls. A CAP helps ensure corrections occur and should include a detailed description of what action has already occurred or is planned in response to each recommendation, who within the district is responsible for implementation and the implementation date.

³ The Uniform Guidance requires that an annual audit of the district’s federal award programs be included with the annual school district audit if \$750,000 or more in federal aid was expended during the corresponding year.

Further, districts are required to establish an internal audit function. A district is eligible for exemption from the internal audit requirement if it has less than eight teachers, less than \$5 million in general fund expenditures in the previous school year, or less than 1,500 enrolled students in the previous year. However, boards, by policy, can require an internal audit function even if exempt. The internal auditor's primary responsibility is to assist in ensuring that risks to district assets are identified and that appropriate internal controls are in place to address those risks.

CAPs Could Be More Transparent and Comprehensive

The District had an external audit posted to its website for 2017-18. The posted documents included the audit of the financial statements, management letter, District's federal award programs and the extra-classroom activity fund. However, the external audit CAP specific to the audit recommendations was not posted on the District's website. The audit documents (i.e., reports) were located on the Financial Reports Page, which linked through the District Home Page. The Business Manager told us that her lack of oversight was the reason the CAP was not posted to the District's website.

The OSC audit report and CAP, issued within the last five years, were easily located on the Financial Reports Page.⁴ However, the CAP did not address all recommendations identified in the report. The Business Manager told us that turnover in the Superintendent position contributed to the missing components in the CAP. A well-developed CAP contributes to effective District oversight.

District officials did not implement the internal audit function based on the student enrollment exemption. As a result, no internal audit was required.

What Do We Recommend?

The Board:

1. Should provide further transparency by posting budget-to-actual results to the website.
2. Must ensure a comprehensive property tax report card is posted to the website that accurately reflects the District's financial status, as required.
3. Should adopt and post the multiyear financial plan to the website to help residents, taxpayers and the public see the impact of fiscal decisions.
4. Must post all CAPs to the website, as required and should ensure the CAP addresses all audit findings.

⁴ Refer to *Saranac Central School District– Payroll (2015M-298)* released in January 2016.

Appendix A: Revenues and Expenditures Comparison – Budget to Reported Actual

Figure 3: Budget to Reported Actual Results

Categories	2017-18		2018-19	
	Original Budget	Actual Results	Original Budget	Actual Results
Revenues and Other Sources	\$32,196,039	\$31,581,298	\$33,157,151	\$32,641,843
Expenditures				
General Support	\$3,616,515	\$3,619,261	\$3,327,185	\$4,227,708
Instruction	17,593,094	16,761,720	17,749,643	16,978,033
Pupil Transportation	1,615,548	1,652,410	1,649,844	1,509,468
Community Services	21,000	26,839	20,859	16,799
Employee Benefits	8,415,437	8,024,975	9,488,074	9,040,545
Debt Service	884,445	884,445	881,546	881,545
Other Financing Uses	50,000	18,907	40,000	1,127,500
Expenditures and Other Financing Uses	\$32,196,039	\$30,988,557	\$33,157,151	\$33,781,598
Operating Results - Surplus/(Deficits)		\$592,741		(\$1,139,755)
Tax Levy Increase Percentage from Prior Year	0.00%		2.70%	

Appendix B: Response From District Officials

Administration: Javier Perez, Superintendent of Schools ~ Danielle McAfee, Business Manager
Officers of Board: Lisa Dew, Clerk ~ Holly Weightman, Treasurer
Board of Education: Tracy Allen-Waite, Pres~Charlene Favaro, Vice-Pres.~Amy Belair~Dan Ashline-Beaudet~Jules LaPoint~Chris DeLutis~Norman Lewis

Saranac Central School District

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January 27, 2021

Julie Landcastle, Chief Examiner
Statewide Audit
State Office Building, Suite 1702
44 Hawley Street
Binghamton, NY 13901-4417

RE: Response to School District Website Audit

Dear Ms. Landcastle:

On behalf of the Saranac Central School District, this letter serves as the District's response to the draft School District Website, Report of Examination S9-19-30, for the audit period July 1, 2018, through June 30, 2019.

Audit Recommendations:

- 1) Should provide further transparency by posting budget-to-actual results to the website.

Budget to actual results are currently posted to our website under the financial reports tab. These reports include all the financial statements, for each fund, including finalized general fund revenues, expenditures, and variance explanations for a given school year. Each of the financial statements also compare 2 years of both actual revenues and expenditures and provide fund balance details. Any future potential impacts to the District's finances are also outlined for transparency. These reports are posted, after being approved by the Board of Education every October, and go back to the 2008-09 school year. They have also been audited by an external Certified Public Accounting firm verifying the final results.

Anything posted prior to the final results is not necessarily an accurate reflection of the District's finances to help taxpayers make informed decisions during budget time. The monthly budget status reports are a moment in time report which do not accurately report hourly salaries or overall benefits. Depending upon the financial system used and how it is set up hourly employee salaries and all employee benefits may not be fully encumbered and; therefore, individuals unaware of this fact would assume the available balance was truly unspent. Plus supply accounts are still being spent throughout the school year so until purchase orders are written the balances are shown as unspent. This can mislead individuals to believe there is significant underspending occurring, when in fact, the entire account code could be completely used by year end. Even revenues shown on these monthly reports can be over or understated. For example, the District closed the books for the 2019-20 school year at the end of July and at the end of August the auditors informed the District that a little over \$500,000 needed to be removed from the state aid revenues due to New York State's 20% unplanned reduction.

See
Note 1
Page 11

- 2) Must ensure a comprehensive property tax report card is posted to the website that accurately reflects the District's financial status.

The District has the comprehensive property tax report card posted on page 4 of the 2019-20 budget document. All District fund balance reserves, for the general fund, are in this report, including the reserve for debt. This reserve was originally created from the sale of both Cadyville and Dannemora Elementary buildings. According to the New York State Education Department State Aid Management Systems (SAMS) the reserve description states, "For proceeds from the sale of district capital assets or improvement, restricted to debt service." (See attached SAMS report) The items listed on a property tax report card are all numbers associated with the general fund to assist taxpayers in their decision making when voting on the general fund budget. According to the Office of the New York State Comptroller's School Districts Accounting and Reporting Manual page 6, "Governmental accounting systems should be organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations." According to this manual school districts use the General Fund, Special Revenue Fund, Capital Project Fund, Debt Service Fund and the Permanent Fund. A Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The Saranac CSD uses the Debt Service Fund for the intended purpose and does not include the fund balance carried in this fund on the property tax report card. The District also does not include fund balances carried in the Special Revenue Funds or the Capital Project Fund as all of these fund balances are restricted to specific uses inside of their separate funds and not for use in the General Fund.

See
Note 2
Page 11

- 3) Should post the multiyear financial plan to the website to help residents, taxpayers and the public see the impact of fiscal decisions.

This process and practice will be discussed with the BOE. If it is decided that this would be a beneficial practice for the school community of Saranac Central School the plan would be created, adopted by the BOE, and posted on the website.

- 4) Should post all CAPs to the website and ensure the CAP addresses all audit findings.

The separate 2017-18 external audit corrective action plan was accidentally not posted. Once it was brought to our attention it was immediately posted to the District website (On January 16, 2020). The auditors had one recommendation for this school year and a shorter corrective action plan was included, on page 70, in the 2017-18 annual financial report posted under the financial reports tab.

The Saranac Central School District is appreciative of the feedback gained from this audit process. We have always and will continue to strive for a transparent and easily understood budget process for our community. We will continue to work with all stakeholders to ensure that they are represented in the creation of current and future school budgets. We understand and expect that this is a process that is only strengthened by its transparency.

Signed,

Javier Perez
Superintendent of Schools

Appendix C: OSC Comments on the District's Response

Note 1

Without current budget-to-actual information, interested parties cannot adequately evaluate the original budget. Further, most interested parties are aware that amounts of revenues and expenditures will change each month and are not final amounts during the course of a fiscal year. If District officials feel explanatory language is warranted to further support periodic budget-to-actual information, such language could be added when posting the budget-to-actual information on the website.

Note 2

Regardless of the associated fund, all reserves are required to be included in the appended property tax report card. The District's audited financial statements, along with the annual financial information reported to New York State Education Department, both contained a reserve for debt service. As such, it is required to be included on the property tax report card. There is no legal basis to exclude the reserve for debt service from the property tax report card.

We did not include the District's attachment as it does not relate to the debt service fund reserve or the property tax report card presented to the public through the budget newsletter.

Appendix D: 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 selected the District for audit using a random number generator applied to a list of districts (excluding NYC schools) not currently in the OSC audit process at the time of selection.
- We reviewed the 2019-20 budget documents (original proposed, final annual, appended property tax report card), multiyear financial plan, budget-to-actual revenues and expenditures, 2017-18 external audit and corrective action plan, most recent OSC audit and corrective action plan and internal audit and corrective action plan, if available. We selected this financial information to be included in our audit because of the historical risk related to lack of transparency of this financial information to the public. We reviewed the District's website on August 7, 2019 and September 26, 2019 to determine whether the District is providing the public with transparent and comprehensive financial information.
- We interviewed District officials to gain an understanding of the process for approving, finalizing, posting and maintaining certain financial information on the District's website.
- We reviewed District policies to gain an understanding of information required to be posted to its website.
- We reviewed Board minutes for 2018-19 to determine whether the Board took any action related to the 2019-20 budget work and appended property tax report card, 2018-19 reserve activity, multiyear financial plan, actual expenditures and revenue reports, most recent audit reports and associated CAPs. We reviewed Board minutes from July 1, 2014 through June 30, 2018 to determine whether the Board documented or discussed any actions related to the financial information audited during those years, if we did not find it in the 2018-19 minutes.
- We collected screen shots of the District's website to provide a single date of reference during audit testing.
- In addition to determining whether the item was located on the website at the time of testing, we reviewed the District's support showing the activity of the information on the website, if available - dates of posting, updating and/or deleting. We determined reasonable reliability of the version history date on the report for tested information by observing transactions being posted to the system during fieldwork.
- We did not audit the accuracy of the financial information posted to the District's website. However, we determined reasonable reliability of financial

information by analyzing various documents on the District's website for consistency of information provided, adhering to the law and District policies, and transparency of posted documents and website location.

- We reviewed the administrative permissions of one employee, and the process of posting information through a visual review.
- We reviewed emails pertaining to our audit objective to gain an understanding of how employees are instructed to post financial information to the website.
- We included a comparison of revenue and expenditure results reported in the external audit reports to show budget-to-actual results for 2017-18 and 2018-19.

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 E: 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

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