

Attica Central School District

Financial Management

NOVEMBER 2022



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

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Report Highlights

Attica Central School District

Audit Objective

Determine whether the Attica Central School District (District) Board of Education (Board) and District officials properly managed fund balance and reserves.

Key Findings

The Board and District officials did not properly manage fund balance and reserves. Officials' practices of appropriating fund balance and reserves that are not needed circumvents the statutory limit on surplus fund balance and lacks transparency. The Board and District officials:

- Consistently appropriated fund balance and reserves that were not actually needed to fund operations.
- Overestimated budgetary appropriations by an annual average of \$2.7 million (10 percent).
- Maintained four reserves totaling \$2.4 million without demonstrating they were reasonable, needed or necessary; improperly restricted more than \$3.5 million in a debt reserve; and overfunded the unemployment insurance reserve.
- Did not fully implement our 2016 audit recommendations addressing overfunded reserves.

Key Recommendations

- Adopt budgets that include reasonable estimates for appropriations, appropriated fund balance and reserves that will be used to fund operations.
- Return improperly restricted funds to general fund surplus fund balance.

District officials generally agreed with our recommendations and indicated they planned to initiate corrective action.

Background

The District serves the Towns of Attica, Bennington, Java, Middlebury, Orangeville, Sheldon, and Wethersfield in Wyoming County; the Towns of Alexander and Darien in Genesee County; and the Town of Wales in Erie County.

The seven-member Board is responsible for managing and controlling the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the District's chief executive officer and is responsible, along with other administrative staff, for the District's day-to-day management under the Board's direction.

The Business Administrator (Administrator) oversees the District's Business Office and maintains its financial records. The Board, Superintendent and Administrator are responsible for developing the budget.

Quick Facts

2021-22 Appropriations	\$31.3 million
Enrollment	1,200
Employees	230
2020-21 Overestimated Appropriations (Millions)	
Budgeted Appropriations	\$30.0
Less: Actual Expenditures	26.7
Overestimated	\$3.3

Audit Period

July 1, 2018 – May 17, 2022

Financial Management

How Should Fund Balance Be Properly Managed?

To properly manage fund balance, a school board should adopt realistic and structurally balanced budgets based on historical or known trends in which recurring revenues finance recurring expenditures. In preparing the budget, a school board and school district officials must estimate the amounts a school district will spend and receive, the amount of fund balance that will be available at fiscal year-end to use toward the next year's budget and the expected real property tax levy needed to balance the budget. Accurate estimates help ensure that the tax levy is not greater than necessary.

A school board is permitted to retain both a specified amount of fund balance for cash flow needs or unexpected expenditures, and reserves for other identified or planned needs. New York State Real Property Tax Law Section 1318 currently limits the amount of surplus fund balance that a school district can retain to no more than 4 percent of the next year's budget. The school board must use any surplus fund balance over this percentage to reduce the upcoming fiscal year's real property tax levy or to fund needed reserves.

The Board and District Officials Appropriated Fund Balance and Reserves That Were Not Needed

The Board and District officials consistently appropriated fund balance and reserves that were not needed to fund operations. The Board appropriated a total of \$2.6 million of fund balance and \$2.3 million of reserves to finance operations for fiscal years 2018-19 through 2020-21. However, the District did not use these funds as budgeted because the Board adopted budgets that consistently overestimated appropriations by an average of approximately \$2.7 million (10 percent) per year, or a cumulative total of approximately \$8 million (Figure 1).

Figure 1: Overestimated Appropriations (In Millions)

	2018-19	2019-20	2020-21	Totals
Appropriations^a	\$28.0	\$28.8	\$30.0	\$86.8
Less: Adjusted Expenditures^b	25.9	26.2	26.7	\$78.8
Overestimated Appropriations	\$2.1	\$2.6	\$3.3	\$8.0
Percentage Overestimated^c	8%	10%	12%	10%

a) Includes encumbrances (prior year funds scheduled to be paid or disbursed in the current fiscal year and recorded with the current year's expenditures)
b) Includes budgeted portion of transfers to other funds
c) Overestimated appropriations divided by adjusted total expenditures

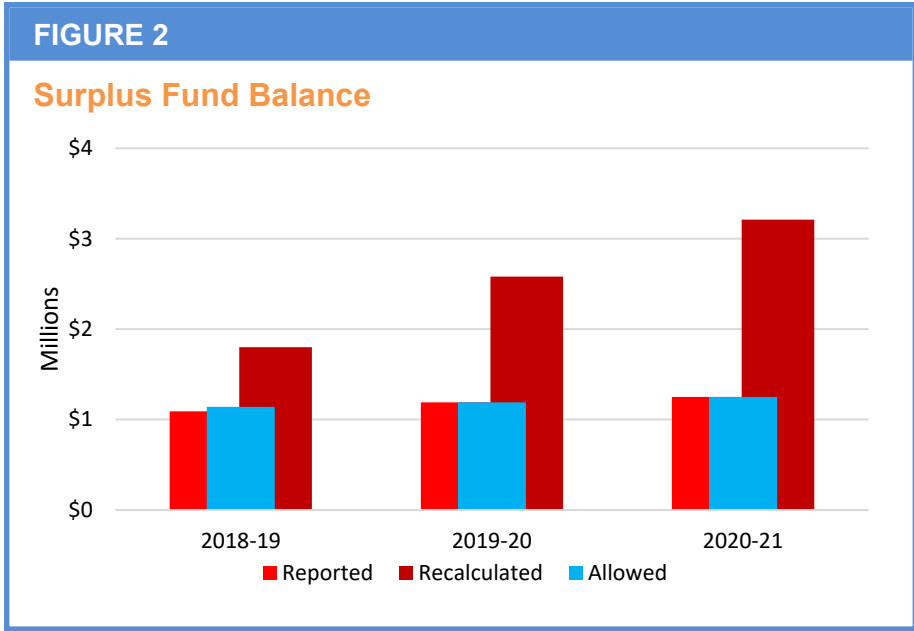
The most significant budget variances were for employee benefits, instructional costs and transportation. Variances ranged between \$400,000 and \$1.5 million annually. Because large portions of these costs are determined by contractual agreements, officials had sufficient information to estimate anticipated expenditures more reasonably.

When school district officials appropriate fund balance and reserves in a budget developed with realistic revenue and expenditure estimates, the school district should incur a planned operating deficit in the coming fiscal year equal to the amount of fund balance and reserves appropriated. This allows a school district to use reserves and reduce excess surplus fund balance accumulated in prior years.

Because the Board overestimated appropriations, it appeared the District needed to use appropriated fund balance and reserves to close projected budget gaps. In reality, the District's actual annual revenues were more than sufficient to cover annual expenditures. As a result, the District experienced operating surpluses each year and realized a cumulative operating surplus totaling approximately \$4.5 million. From fiscal years 2018-19 through 2020-21, total general fund balance increased by \$500,000 and would have been significantly more had District officials not made more than \$4 million of unbudgeted transfers to the capital projects fund in 2018-19 to finance a capital project.

The Board's and District officials' practice of appropriating fund balance that is not needed is, in effect, a reservation of fund balance that is not provided for by statute and circumvents the statutory limit on surplus fund balance. Including appropriated reserve funds in the annual budget that have a history of not being needed or used does not afford a transparent budget process to taxpayers.

Appropriating fund balance that is not needed artificially reduces the amount of surplus fund balance subject to the statutory limit. For perspective, when unused appropriated fund balance is included in surplus fund balance, the District's surplus fund balance would have exceeded the statutory limit by approximately \$670,000 to nearly \$2 million, or 2 to 6 percentage points over the last three years (Figure 2). Recalculated surplus fund balance totals range from \$1.8 million (6 percent) to \$3.2 million (10 percent).



Based on our review of the 2021-22 budget, and year-to-date operating results as of March 2022, we project the District will generate another operating surplus in 2021-22, and it will not need to use the \$2 million in fund balance appropriated in the budget.

The Administrator told us that budget variances and unused appropriations were a result of the COVID-19 pandemic and supply chain shortages, resulting in costs being deferred later than anticipated. However, officials also overestimated appropriations in 2018-19, which was prior to the pandemic and supply chain shortages. Furthermore, our prior audit¹ indicated that the Board and officials were not effectively managing fund balance dating back to 2011, and well before the pandemic. The Board President told us that the Board budgets conservatively to avoid an operating deficit at the end of the year. However, this statement is contrary to the District’s adopted budgets which, by appropriating fund balance, should have resulted in planned operating deficits totaling \$2.6 million instead of a cumulative operating surplus of \$4.5 million. Furthermore, based on the Board President’s statement, we question whether the Board intended to use the fund balance it had appropriated.

Had the Board and District officials adopted more reasonable budgets, they could have considered using excess funds towards paying one-time expenditures and/or funding needed reserves, paying off debt or reducing the tax levy. Furthermore, despite realizing annual operating surpluses, the Board continued to increase

¹ Attica Central School District – Financial Management (2016M-127)

the tax levy on average by approximately 1.6 percent each year. The Board has increased the tax levy by approximately \$590,000 in total over the last four years.

How Should the Board Properly Manage Reserve Funds?

School districts are allowed to establish reserves and accumulate funds for certain future purposes (e.g., unemployment or retirement expenditures). While school districts are generally not limited to the amount of funds that can be held in reserves, the balances should be reasonable. A school board should balance the intent for accumulating funds for identified future needs with the obligation to ensure real property taxes are not higher than necessary.

Certain funds are required to be set aside and used to pay related debt. New York State Local Finance Law Section 165 and New York State General Municipal Law Section 6-l require a debt reserve to be established if unexpended bond proceeds remain on a capital improvement or when a capital improvement has outstanding debt remaining at the time of sale. These funds must be restricted, reported in the debt service fund, and used for related debt principal and interest payments.

To help ensure that reserve balances do not exceed the amount necessary to address long-term obligations or planned expenditures, a school board should adopt a comprehensive written policy that states its rationale for establishing reserve funds and the objectives for each reserve, maximum targeted funding levels, conditions under which reserves will be used or replenished, and a periodic review of reserve balances to assess reasonableness.

Reserves Were Not Properly Managed, Were Overfunded and Not Being Used

The Board's adopted reserve fund policy was not comprehensive because it did not state the Board's rationale for establishing reserve funds and the objectives for each reserve, maximum targeted funding levels, and conditions under which reserves will be used or replenished. The Administrator provided us with a 2020-21 reserve fund plan that District administration and the Audit Committee created, which included optimal funding levels, conditions necessary for when the funds would be used, how and when reserve funds would be replenished, and the periodic review of reserves for reasonableness. However, the Administrator could not provide evidence that this plan was formally adopted by the Board or that it aligned with the Board's intentions for reserves. Furthermore, we question whether the Board periodically reviews reserves as required by the Board policy, because the plan provided only evaluated the reserve balances as of June 30, 2020.

Our prior audit recommended that officials take appropriate action to address overfunded reserves. In the District's written response to our previous audit,

The Board has increased the tax levy by approximately \$590,000 in total over the last four years.

officials stated that their Audit Committee would conduct an in-depth review and determine whether some suggestions may be incorporated into the process for funding and maintaining these reserves. While the Board and District officials did reduce the funding levels of some reserves as recommended in our prior audit, the Board did not adopt a comprehensive policy for reserve funds that defined what a reasonable balance would be for each reserve.

As of June 30, 2021, the District reported six reserves in the general fund totaling approximately \$8.3 million, and a debt reserve in the debt service fund totaling approximately \$3.8 million. Except for the capital reserve, which had a \$5.4 million voter-approved balance as of June 30, 2021, and an employee benefit accrued liability reserve totaling \$486,000 supported by eligible compensated absences liabilities as of June 30, 2021, officials could not demonstrate that the nearly \$2.4 million held in the four remaining reserves (retirement contribution, teachers' retirement, workers' compensation and unemployment insurance reserves) was reasonable, needed or necessary. In addition, while District officials properly used and reduced balances in the retirement contribution, teachers' retirement contribution and workers' compensation reserves, the debt reserve is not being used as budgeted and required, and the unemployment insurance reserve, based on a historical costs comparison, is overfunded. Furthermore, the District could not demonstrate that the Board properly established the unemployment insurance reserve, because officials told us that it was established prior to 1991 and they could not locate the original Board resolution establishing it. The remaining reserves, except for the debt reserve, were properly established.

Debt Reserve – As of June 30, 2021, the reserve had a balance of nearly \$3.8 million and increased by about \$225,000 from fiscal years 2018-19 through 2020-21. While District officials provided us with a schedule showing how funds were accumulated in the debt reserve, they were unable to demonstrate or provide any detail to show that the majority of the balance, \$3.5 million, which was transferred to the debt service fund prior to 2015, consisted of unexpended bond proceeds or proceeds from the sale of assets that had debt remaining at the time of sale. As such, District officials cannot demonstrate that there is a statutory requirement to restrict these funds for debt.

Furthermore, the corrective action plan developed by officials in response to our 2016 audit indicated that officials would be transferring the improperly restricted funds in the debt service fund to the general fund. However, District officials only transferred \$1.7 million of the \$5.2 million that we identified as improperly restricted in the debt service fund to the general fund. Therefore, officials did not implement appropriate corrective action because \$3.5 million of surplus fund balance remained improperly restricted. Additionally, the debt reserve was not included in the reserve plan and was not used as intended and presented to the public. From fiscal years 2018-19 through 2020-21, the District paid \$1.9 million in related debt service payments from the general fund. However, it only used about

... [T]he debt reserve was not included in the reserve plan and was not used as intended and presented to the public.

\$450,000 from the reserve, while the remainder was made from general fund appropriations. This is misleading because the Board presented budgets to the public showing that the District would use about \$2.3 million from the debt reserve to fund these costs but only used 20 percent of the budgeted amount.

The Administrator told us that they did not use the reserve to pay debt service as budgeted for because they are reserving this money for future debt payments related to the District's most recent capital project. However, the reserve's balance did not originate from the debt issued to finance the recent capital project. Therefore, the money should be returned to surplus fund balance in the general fund because it is not currently tied to an outstanding debt issue.

If these funds were returned to the general fund, recalculated surplus fund balance for June 30, 2021 would be approximately \$7 million, or 22 percent of the next year's appropriations.

Unemployment Insurance Reserve – The Board established an unemployment insurance reserve to reimburse the New York State Unemployment Insurance Fund for payments made to claimants on the District's behalf. As of June 30, 2021, the reserve had a balance of approximately \$267,000. Although District officials used approximately \$45,000 from the reserve towards these expenditures, they replenished the reserve in the same year the funds were spent and increased the reserve by nearly \$200,000 from fiscal years 2018-19 through 2020-21.

The District's reserve fund plan indicates the reserve has been funded in anticipation of staff reductions and to ensure funds are available for years in which there may be multiple layoffs. The Administrator told us that the reserve is reasonably funded, because they may need to use more of the reserve in the future due to decreasing enrollment that may lead to teacher unemployment, as many teachers are not near retirement age. While the plan concludes that the balance is deemed sufficient, it does not provide an analysis or detail of how that conclusion was reached. Furthermore, if unemployment costs continue to average \$15,000 per year, as they have over the last three years, at its current funding level, the reserve would last more than 18 years. As a result, the District could, in accordance with statute, reduce the reserve to a more reasonable level and use excess funds toward a purpose more beneficial to District residents and taxpayers.

Certain District reserves are overfunded, in large part, because the Board has not taken an active role in managing and overseeing reserve activity. Over the last three fiscal years, officials transferred about \$1.9 million into reserves, including the debt and unemployment insurance reserves. However, these transfers were not included in the District's plan or budget and were made without documented Board approval. The Administrator told us that at the beginning of the fiscal year, the Board adopted a blanket resolution to make transfers based on the

external auditor's recommendations. However, when we inquired to review these recommendations, the Administrator told us that there is nothing written, and it is essentially a discussion that occurs between the Administrator and the external auditor. Furthermore, the Administrator and Board President told us that District officials were not aware that the Board needed to formally adopt a comprehensive reserve policy and formally approve transfers. We question this statement because our prior audit recommended adopting a formalized reserve policy that included maximum Board-authorized funding limits.

By maintaining excessive reserves and not using reserves as budgeted or as required, the Board and District officials have missed opportunities to lower the real property tax levy for District residents and withheld funds from being used to meet District needs. Furthermore, by not adopting a comprehensive written reserve fund policy and properly approving transfers to fund reserves, the Board is not providing a transparent process to taxpayers.

What Do We Recommend?

The Board and District officials should:

1. Develop and adopt budgets that include reasonable estimates for appropriations and the amount of fund balance and reserves that will be appropriated and used to fund operations.
2. Discontinue the practice of appropriating fund balance and reserves that are not needed or used to fund operations.
3. Develop and adopt a comprehensive written reserve policy and/or formally adopt a reserve plan that addresses the objective of each reserve, targeted funding levels, conditions under which reserves will be used and replenished, and provide a detailed annual report to the Board.
4. Transfer funds being improperly maintained in the debt reserve in the debt service fund to the general fund surplus fund balance.
5. Ensure that Board approval for transfers into reserves are properly documented in the meeting minutes.
6. Consult with legal counsel to ensure that the unemployment insurance reserve is properly established.
7. Conduct a more comprehensive review of all reserves at least annually to determine whether the amounts reserved are necessary and reasonable and comply with the reserve plan. Any excess funds should be identified and transferred to surplus fund balance (where allowed by law) or to other needed reserves established and maintained in compliance with statutory directives.

Appendix A: Response From District Officials

Attica Central School District Board of Education Offices

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November 9, 2022

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

Unit Name: Attica Central School District
Audit Report Title: Financial Management
Audit Report Number: 2022M-103

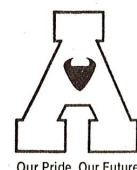
Attica Central School District is in receipt of the Report of Examination (2022M-103) for the period of July 1, 2018 through May 17, 2022 regarding the District's Financial Management. Please accept this letter as the District's response to the audit and the District's corrective action plan as accepted by the district.

We have thoroughly reviewed the draft report provided by your office. We are pleased to reiterate that your team did not find any evidence of malfeasance or fraud and generally agree with your recommendations for minor improvements in our budgeting practices. It is important to note that the audit period covered the timeframe of the COVID-19 pandemic. During this time period, New York State threatened mid-year state aid cuts of 20% and, in fact, withheld aid from school districts. Additionally, there was a large influx of federal aid to supplement the district's budget which caused substantial variance in revenues which, in some cases, resulted in adjustments to the general fund budget.

Based on the findings of the audit, the following recommendations were noted:

1. Develop and adopt budgets that include reasonable estimates for appropriations and the amount of fund balance and reserves that will be appropriated and used to fund operations.
2. Discontinue the practice of appropriating fund balance and reserves that are not needed or used to fund operations.
3. Develop and adopt a comprehensive written reserve policy and/or formally adopt a reserve plan that addresses the objective of each reserve, targeted funding levels, conditions under which reserves will be used and replenished, and provide a detailed annual report to the Board.
4. Transfer funds being improperly maintained in the debt reserve in the debt service fund to the general fund surplus fund balance.

*Serving the Communities of: Alexander, Attica, Bennington, Darien, Java,
Middlebury, Orangeville, Sheldon, Wales, and Wethersfield.*



-
5. Ensure that Board approval for transfers into reserves are properly documented in the meeting minutes.
 6. Consult with legal counsel to ensure that the unemployment insurance reserve is properly established.
 7. Conduct a more comprehensive review of all reserves at least annually to determine whether the amounts reserved are necessary and reasonable and comply with the reserve plan. Any excess funds should be identified and transferred to surplus fund balance (where allowed by law) or to other needed reserves established and maintained in compliance with statutory directives.

In response to the Comptroller's recommendations, please see the corrective action plan below.

1. Audit Recommendation:

Develop and adopt budgets that include reasonable estimates for appropriations and the amount of fund balance and reserves that will be appropriated and used to fund operations.

Implementation Plan of Action(s):

The District will continue to do the following to develop realistic estimates of appropriations and the use of fund balance in the annual budget:

- Annual review/update of the District's Audit Committee Charter
- Annual review/update of the District's reserve plan
- Annual review with the District's municipal finance advisor to review debt service schedule
- Long-range planning with the District's municipal finance advisor
- Analysis of year-to-year budget-to-actual amounts during the budget process

Implementation Date:

Annually

Person Responsible for Implementation:

The Board of Education, in collaboration with the Superintendent of Schools and Business Administrator will develop an annual budget that includes reasonable estimates for appropriated fund balance and reserves.

2. Audit Recommendation:

Discontinue the practice of appropriating fund balance and reserves that are not needed or used to fund operations.

Implementation Plan of Action(s):

The District will continue to review the district reserve plan and use of appropriated fund balance annually to determine appropriate levels.

Implementation Date:

Annually

Person Responsible for Implementation:

The Board of Education will establish reasonable reserve and appropriated fund balance usage annually.

3. Audit Recommendation:

Develop and adopt a comprehensive written reserve policy and/or formally adopt a reserve plan that addresses the objective of each reserve, targeted funding levels, conditions under which reserves will be used and replenished, and provide a detailed annual report to the Board.

Implementation Plan of Action(s):

The District will update the existing reserve plan as requested and plan to obtain formal Board approval of such plan.

Implementation Date:

2022-2023 school year

Person Responsible for Implementation:

Board of Education will annually approve the reserve plan at a regularly scheduled Board of Education meeting.

4. Audit Recommendation:

Transfer funds being improperly maintained in the debt reserve in the debt service fund to the general fund surplus fund balance.

Implementation Plan of Action(s):

The District, with guidance from our financial advisors, will continue to adjust the debt service schedule as necessary.

Implementation Date:

Annually

Person Responsible for Implementation:

The Board of Education will review the existing debt service schedule and transfer any funds deemed improperly maintained.

5. Audit Recommendation:

Ensure that Board approval for transfers into reserves are properly documented in the meeting minutes.

Implementation Plan of Action(s):

The District will obtain formal Board approval for transfers into and out of reserves.

Implementation Date:

2022-2023 school year

Person Responsible for Implementation:

Board of Education will adopt a Board Resolution for any transfers into or out of district reserves.

6. Audit Recommendation:

Consult with legal counsel to ensure that the unemployment insurance reserve is properly established.

Implementation Plan of Action(s):

The District will adopt a resolution formally establishing the unemployment insurance reserve.

Implementation Date:

On October 27th, 2022 the Board of Education formally adopted a board motion formally establishing the district's unemployment insurance reserve fund effective July 1, 1992.

Person Responsible for Implementation:

Board of Education, based on the recommendation of the Superintendent of Schools.

7. Audit Recommendation:

Conduct a more comprehensive review of all reserves at least annually to determine whether the amounts reserved are necessary and reasonable and comply with the reserve plan. Any excess funds should be identified and transferred to surplus fund balance (where allowed by law) or to other needed reserves established and maintained in compliance with statutory directives.

Implementation Plan of Action(s):

District will continue the practice of reviewing reserve fund levels on an annual basis with both the District's Audit Committee and Board of Education to determine the amounts are necessary and reasonable.

Implementation Date:

Annually


Person Responsible for Implementation:

The Board of Education will establish reasonable and necessary amounts on an annual basis in collaboration with the Superintendent of Schools and Business Administrator. Such reasonable

amounts will be articulated in the district Board approved reserve plan. Any excess funds identified will be transferred to surplus fund balance.

On behalf of the Attica Central School District, I would like to extend our sincere thank you to the Office of the New York State Comptroller for the work they perform and for the professionalism of the auditor who spent time in the Attica.

Respectfully Submitted,

Dr. Kiel Illg 
Superintendent of Schools

Appendix B: 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 Board members and reviewed Board meeting minutes, resolutions and reserve plans and policies to gain an understanding of the District's financial management policies and procedures and budgeting practices.
- For fiscal years 2018-19 through 2020-21, we:
 - Reviewed the adopted general fund budgets to assess whether they were reasonable and structurally balanced by comparing adopted budgets with actual results of operations and analyzing significant budget-to-actual variances.
 - Analyzed general fund financial records and evaluated any factors contributing to fluctuations in fund balance including real property tax levy fluctuations and trends.
 - Reviewed the District's results of operations and calculated surplus fund balance as a percentage of the next year's appropriations. We also calculated the percentage after adding back unused appropriated fund balance.
 - Reviewed reserve fund activity to determine whether reserve funds were used for related expenditures.
- We compared the adopted 2021-22 general fund budget with actual results of operations through March 31, 2022 and projected results through June 30, 2022 to assess whether similar budgeting and expenditure patterns existed and would continue.
- We reviewed reserve fund balances as of June 30, 2021 to assess whether they were reasonable and being properly used and funded. We reviewed Board minutes to assess whether reserves were properly established and funded.
- We requested substantiation from District officials as to how they calculated balances for each of the reserves. We evaluated the balances in each reserve as of June 30, 2021 for reasonableness and whether adjustments were properly calculated.

We conducted this performance audit in accordance with GAGAS (generally accepted government auditing standards). 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.

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 filed with the District Clerk's Office and posted to the District's website for public review.

Appendix C: Resources and Services

Regional Office Directory

www.osc.state.ny.us/files/local-government/pdf/regional-directory.pdf

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

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

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

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/files/local-government/publications/pdf/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

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