

# Fonda-Fultonville Central School District

## Reserves Management

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**FEBRUARY 2022**

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

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# Report Highlights

## Fonda-Fultonville Central School District

### Audit Objective

Determine whether the Board of Education (Board) properly managed reserve funds.

### Key Findings

The Board did not properly fund, use or manage reserve funds according to applicable laws or best practices. The Board did not:

- Define the financial objectives including the purpose, funding goals, conditions for reserve fund use and replenishment.
- Obtain voter approval to liquidate the liability reserve or fund the repair reserve, as required.
- Pass a required resolution to properly transfer \$114,895 into the retirement reserve.

While it is a prudent practice for officials to save for future expenditures, without a reserve fund policy there is a risk that the District may overfund reserves which can result in higher than necessary real property tax levies.

### Key Recommendations

- Adopt a comprehensive written reserve fund policy and develop a written plan for future funding and use of reserve funds and ensure amounts are necessary and reasonable.
- Consult with legal counsel as to the appropriate remedy for addressing improper funding of and transfer of funds from reserves.

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

### Background

The Fonda-Fultonville Central School District (District) serves the Towns of Amsterdam, Charleston, Florida, Glen, Mohawk, Palatine and Root in Montgomery County, the Towns of Carlisle and Esperance in Schoharie County, and the City and Town of Johnstown in Fulton County.

An elected seven-member Board is responsible for the general management of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is responsible, along with other administrative staff, for the District's day-to-day management. The Business Administrator oversees the business office, maintains financial records and prepares financial reports.

#### Quick Facts

2021-2022 Appropriations	\$30.8 million
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#### Total Reserve Funds as of June 30

2019	\$1.8 million
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2020	\$2.8 million
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2021	\$4.9 million
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### Audit Period

July 1, 2018 – June 30, 2021.

We extended the Scope back to June 20, 2016 to determine if reserves were legally established and review historical expenditures related to reserve funds. We extended the scope forward to September 27, 2021 to determine if the Board approved funding for the reserves.

# Reserves Management

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## How Should a Board Ensure Reserves Are Properly Managed and Reasonably Funded?

A board may establish reserves to restrict a portion of fund balance for specific purposes in accordance with statutory requirements to provide financing for specific purposes. To ensure transparency and as a matter of best practice a board should adopt a formal written policy that communicates the board's purpose for each reserve, optimal funding goals, and conditions under which the assets will be used and replenished. Ideally, amounts to be placed in reserve funds should be included in the annual budget. Therefore, the board should develop a plan for future funding and use of reserve funds. By making provisions to raise resources for reserve funds explicit in the proposed budget, the board gives voters and residents an opportunity to know the board's plan for funding its reserves.

New York State Education Law (Education Law) Section 3653 requires a board to expressly authorize by resolution money transferred into any reserve fund for the purpose of increasing the funding of such reserve fund. Generally, school districts are not limited as to how much money can be held in reserves; however, reserve balances should be reasonable and supported. Thus, the board should periodically analyze the reasonableness of the balances in its reserves based upon the district's needs and historical usage. Money set aside in reserves must be used only in compliance with statutory provisions which determine how reserves are established and how they may be funded, expended and discontinued.

## The Board Did Not Adopt a Reserve Fund Policy

The District had eight reserves during our audit period: unemployment insurance, retirement contributions, New York State Teachers' Retirement System (TRS) contributions, tax certiorari, employee benefits and accrued liabilities, capital, repair, and liability reserve funds, with the liability reserve fund liquidated on September 1, 2020. Only one reserve, the capital reserve, stated the purpose, funding limit and duration in the resolution creating the reserve. District officials have not developed a written policy to document their desired level of funding for the District's reserves or a plan for the future use of the reserve funds. Also, the District did not budget for the funding of the reserves in its annual budgets. Instead, District officials transferred money to reserves from operating surpluses at the end of each fiscal year to ensure their unrestricted fund balance was within the 4 percent limit of the next year's budgeted appropriations established by New York State Real Property Tax Law Section 1318. According to officials, the District only uses the reserves if the budgeted amounts for expenditures related to the reserves are exceeded. Because actual expenditures related to the reserves did not exceed their budgeted amounts during the three-year scope of our audit,

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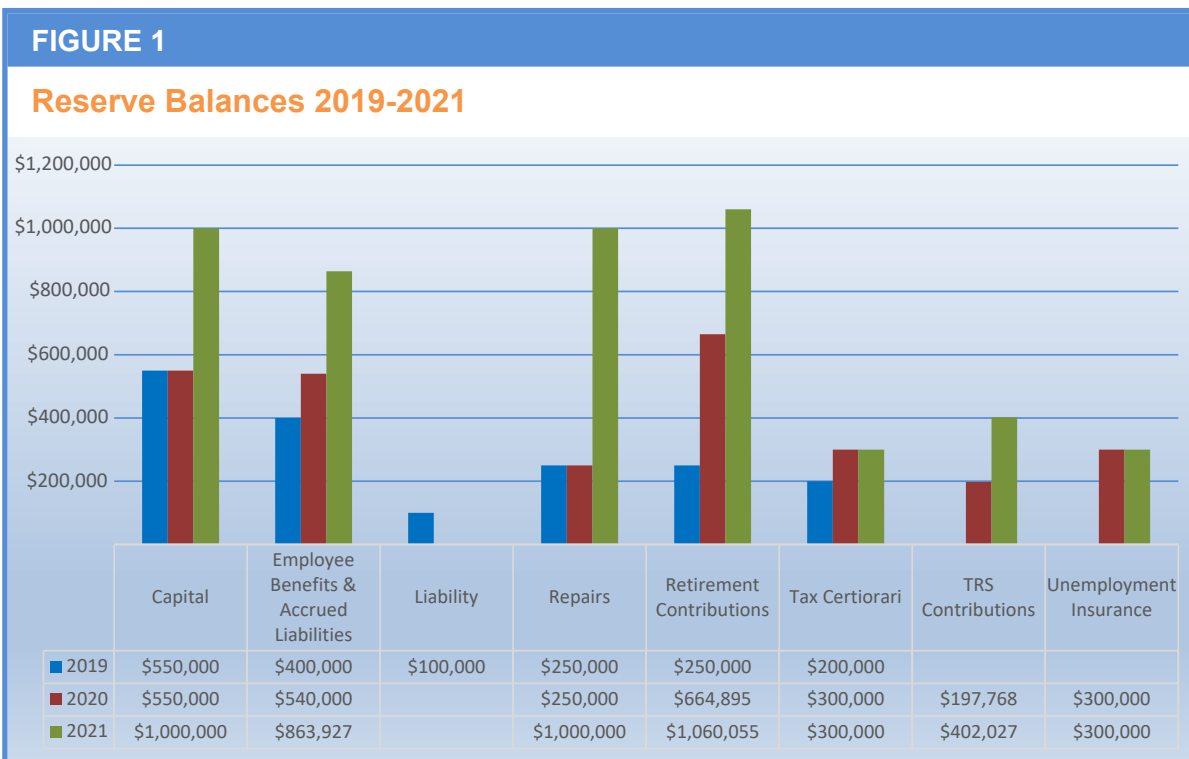
Ideally, amounts to be placed in reserve funds should be included in the annual budget.

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the reserves were not used to finance any expenditures. Without an established plan for the use of reserves the Board should ensure they consider both tax revenues and available reserve funds during the budget process as they address the operational and capital needs of the District. During our review of the Board minutes we found, the District was in the process of updating and adding policies. As of June 30, 2021, the Board has not adopted a reserve fund policy.

We analyzed the eight reserves reported in the general fund for reasonableness as of June 30, 2019, 2020 and 2021 by comparing the balances for each reserve to the three-year historical expenditures related to the purpose of the reserves. We also interviewed the Superintendent and Business Administrator to discuss the District’s goals for each reserve. We found reserve balances were reasonable based on the District’s financial goals with the exception of the 2021 repair reserve balance. The repair reserve balance was \$1 million at the end of 2021; however, the three-year average of annual repair expenditures is less than \$40,000. The District has historically incorporated needed repairs into their capital projects using fund balance and debt financing sources to pay these costs instead of repair reserve funds to pay costs related to repairs.

The reserves had a combined balance of \$1.75 million on June 30, 2019, \$2.80 million on June 30, 2020 and \$4.9 million as of June 30, 2021; an increase of \$3.2 million over the three years. (See Figure 1). We question the need to continue to fund the reserves that the District is not using.



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While it is a prudent practice for officials to save for future expenditures, without a reserve policy there is a risk that the District may overfund reserves which can result in the real property tax burden being greater than necessary on the taxpayers and the District may miss opportunities to use these funds in a manner that best benefits taxpayers.

## **Reserves Were Not Always Funded Properly**

Although all reserve funds were legally established by Board resolution or voter approval, we found reserve funds were not always funded as legally required. The Board would pass a resolution in June of each year to fund reserves with excess fund balance, however, these resolutions did not specify the funding amounts or reserves to be funded. According to the Business Administrator their certified public accountant (CPA) would confirm her calculation of the unrestricted fund balance and the allowable amounts to fund reserves, the Board would then make the decisions related to the funding of reserves. We found the Board passed resolutions on August 24, 2020 and September 27, 2021 that identified the amounts to be transferred from excess fund balance into reserves.

Retirement Contribution Reserve: This reserve was established on June 18, 2018 and had a balance of \$250,000 on July 1, 2018. On September 8, 2020 the District transferred \$300,000 from the excess fund balance to this reserve, based on a funding resolution dated August 24, 2020. An additional \$114,895 was transferred to this reserve on September 23, 2020 to increase the balance to \$664,895. The Business Administrator indicated this increase was necessary to ensure the balance agreed with the amount reported on the District's year ended June 30, 2020 audited financial statements. The Board did not pass a resolution to transfer the additional \$114,895 as required by Education Law Section 3653. Transferring additional money to any reserve for the purpose of making the reserve balance agree with the audited financial statements is not a justifiable purpose for adding money to the reserve. It is the responsibility of the CPA to ensure the audited statements are fairly presented, not the District's responsibility to transfer money to make the reserve balances agree with the statements.

Liability Reserve: The Board established this reserve on June 18, 2018 as a result of a lawsuit which made the District liable for additional costs related to changes in retiree health insurance. The District liquidated this reserve on September 1, 2020 by transferring the balance of \$100,000 to their tax certiorari reserve. However, the District did not obtain voter approval to transfer or liquidate this reserve, as required by Education Law Section 3651.

Repair Reserve: The District established this reserve by Board resolution on June 18, 2018 and simultaneously funded the reserve for \$250,000 using excess fund balance. However, voter approval was never obtained to fund this reserve as

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required by Education Law Section 3651. The Superintendent indicated that he was not aware of the funding requirements.

Without a fund balance policy, the Board does not have defined financial objectives for the reserves, including purpose, funding goals, conditions for use and replenishment. In addition, the Board is not basing the amounts of transfers to reserves on needs and intended uses, instead transfers occurred based on their intent to maintain their unrestricted fund balance at a level permitted by statute.

### **What Do We Recommend?**

The Board and District officials should:

1. Adopt a comprehensive written reserve policy that clearly communicates the purpose of each reserve fund, the optimal or targeted funding goals and conditions under which each reserve will be replenished or used.
2. Develop a written plan for future funding and use of reserve funds.
3. Periodically review all reserve balances to determine whether the amounts are necessary and reasonable based upon the District's needs and historical usage. To the extent they are not, transfers should be made to unrestricted fund balance, where allowed by law, or to other reserves established and maintained in compliance with statute.
4. Improve transparency of the funding of reserves by clearly addressing the funding and use of reserves in Board meetings either through resolution or voter approval based on the legal requirement for each reserve.
5. Consult with legal counsel as to the appropriate remedy for addressing improper funding of and transfer of funds from reserves.

# Appendix A: Response From District Officials



## Fonda-Fultonville CENTRAL SCHOOL DISTRICT

January 5, 2022

Gary Gifford  
Chief Examiner  
NYS Office of the State Comptroller  
Division of Local Government and School Accountability  
One Broad Street Plaza  
Glens Falls, NY 12801

Dear Mr. Gifford,

The Fonda Fultonville Central School District is in receipt of the audit report by the Office of the State Comptroller on Reserve Fund Management. The information provided by your office demonstrates your intent to provide us with an opportunity to reflect on our operations and governance procedures.

Please accept the comments that follow as the official District response and corrective action plan as they relate to the report on Reserves Management (2021M-157) submitted to the Fonda Fultonville Central School District on December 23rd, 2021. As the audit report has minimal findings and recommendations, and as is allowed under the guidance on responding to OSC audit reports, it is the conclusion of the Board of Education and District administration that this audit response and corrective action plan can be satisfactorily combined into a single correspondence. In documenting our response and corrective action plan, the district has chosen to address specifically the observations and recommendations detailed in the audit report.

General District Response to the Audit Report: The District acknowledges the purpose and validity of the audit report and is pleased, given the length and depth of the audit process, with only a few distinct recommendations. District officials and the Board of Education are proud of the policies and procedures in place to maintain transparency and accountability of our reserves. Based on the audit, the following four recommendations were noted:

1. Adopt a comprehensive written reserve policy that clearly communicates the purpose of each reserve fund, the optimal or targeted funding goals and conditions under which each reserve will be replenished or used.
2. Develop a written plan for future funding and use of reserve funds.
3. Periodically review all reserve balances to determine whether the amounts are necessary and reasonable based upon the District's needs and historical usage. To the extent they are not, transfers should be made to unrestricted fund balance, where allowed by law, or to other reserves established and maintained in compliance with statute.
4. Improve transparency of the funding of reserves by clearly addressing the funding and use of reserves in Board meetings either through resolution or voter approval based on the legal requirement for each reserve.

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of Families First*

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*Superintendent of Schools*

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*Business Official*

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*Principal*

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Mrs. Amy Thum  
*Data Coordinator*





# Fonda-Fultonville

## CENTRAL SCHOOL DISTRICT

5. Consult with legal counsel as to the appropriate remedy for addressing improper funding of and transfer of funds from reserves.

The District agrees, understands and appreciates the findings of the Comptroller's auditors regarding the need to adopt a formal written policy and plan that communicates the board's purpose for each reserve, optimal funding goals, and conditions under which the assets will be used and replenished. Prior to the release of the auditor's report, District officials had already developed and approved a formal reserve policy and plan to address these areas in need of improvement.

The review of all reserve balances to determine whether the amounts are necessary and reasonable based upon the District's needs and historical usage has been an annual practice of the Board's Audit committee. The audit committee is a subset of Board of Education Members who report out to the board and community on all aspects of the district's finances. This committee meets with school administrators throughout the year and in the final months of the school year discusses the projected fund balance and possible funding amounts to be allocated to reserves at the close of the district's books for the fiscal year. These discussions are captured in the committee meeting minutes however have not been accepted as a board resolution in the past. In an effort to be transparent the Board of Education and District Administrators have adjusted past practice to allow for a clearer documentation of current transparency practices. The District has also referred to legal counsel to support the transparency and legal requirements associated with all reserves.

Thank you for the review of our records and the recommendations to help us improve our reserve fund policy and implementation. If I can be of any further assistance, please let me know.

Sincerely,

Thomas Ciaccio  
Superintendent of Schools

Matt Sullivan  
Board President

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# Fonda-Fultonville

## CENTRAL SCHOOL DISTRICT

### Fonda Fultonville Central School District CORRECTIVE ACTION PLAN NYS OSC Audit 2021M-157

#### Key Findings of the Audit:

The Board did not properly fund, use or manage reserve funds according to applicable laws or best practices. The Board did not:

- Define the financial objectives including the purpose, funding goals, conditions for reserve fund use and replenishment.
- Obtain voter approval to liquidate the liability reserve or fund the repair reserve, as required.
- Pass a required resolution to properly transfer \$114,895 into the retirement reserve.

**Recommendation #1:** The Board of Education should adopt a comprehensive written reserve policy that clearly communicates the purpose of each reserve fund, the optimal or targeted funding goals and conditions under which each reserve will be replenished or used.

**Contact Person:** Tabatha Biggane, School Business Official

**Corrective Action Planned:** The Board of Education will review and adopt a more comprehensive written reserved policy as recommended by the NYS Office of the State Comptroller.

**Anticipated Completion Date:** Completed August 23, 2021

**Recommendation #2:** Develop a written plan for future funding and use of reserve funds.

**Contact Person:** Tabatha Biggane, School Business Official

**Corrective Action Planned:** The Board of Education in collaboration with district Administration has developed a written plan for the use of reserve funds.

**Anticipated Completion Date:** Completed September 27, 2021.

**Recommendation #3:** District officials should periodically review all reserve balances to determine whether the amounts are necessary and reasonable based upon the District's needs and historical usage. To the extent they are not, transfers should be made to unrestricted fund balance, where allowed by law, or to other reserves established and maintained in compliance with statute.

**Contact Person:** Tabatha Biggane, School Business Official

**Corrective Action Planned:** The Board of Education reviews all reserves on an annual basis when reviewing the finances of the district through the Audit Committee. The minutes of these meetings and specific recommendation to the Board as a whole will be documented in separate board actions in the future.

**Anticipated Completion Date:** June 30, 2022

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# Fonda-Fultonville

## CENTRAL SCHOOL DISTRICT

**Recommendation #4:** District officials should Improve transparency of the funding of reserves by clearly addressing the funding and use of reserves in Board meetings either through resolution or voter approval based on the legal requirement for each reserve.

**Contact Person:** Tabatha Biggane, School Business Official

**Corrective Action Planned:** The Board of Education reviews all reserves on an annual basis when reviewing the finances of the district through the Audit Committee. The minutes of these meetings and specific recommendation to the Board as a whole will be documented in separate board actions in the future. The reserve plan and funding for each reserve will be communicated to the board and community prior to June 30 of each fiscal year.

**Anticipated Completion Date:** May 31, 2022

**Recommendation #5:** District officials should Consult with legal counsel as to the appropriate remedy for addressing improper funding of and transfer of funds from reserves.

**Contact Person:** Tabatha Biggane, School Business Official

**Corrective Action Planned:** The Board of Education will continue to consult with legal counsel on appropriate actions to take to improve the policies and procedures as it relates to creating, funding, and liquidating reserve funds.

**Anticipated Completion Date:** Completed January 7, 2022

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# *Fonda-Fultonville Central School*

## **DISTRICT CLERK'S CERTIFICATION**

### **RESOLUTION – ACCEPTANCE AND APPROVAL OF THE RESPONSE AND CORRECTIVE ACTION PLAN FOR THE NYS COMPTROLLER'S DRAFT AUDIT REPORT FOR THE PERIOD OF JUNE 20, 2016 THROUGH SEPTEMBER 27, 2021**

Motion by Mrs. Isabella seconded by Mr. DiNatale to approve the following resolution:

Motion to accept the recommendation of the Superintendent and accept and approve the response and the Corrective Action Plan for the New York State Comptroller's draft Audit Report completed on Reserves Management, for the period of June 20, 2016 through September 27, 2021.

**Ayes: 4**

**Nays: 0**

This is to certify that this statement was approved and the execution hereof on behalf of the Board of Education was authorized by vote of the Board of Education of the Fonda-Fultonville Central School District at a public meeting duly held on January 24, 2022, and has been made a part of the minutes of that meeting.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of the said School District this 25<sup>th</sup> day of January 2022.

  
Lori L. Maves – FFCS District Clerk



(seal)



This is a header that will print at the top of any agenda item.

**Agenda Item Details**

Meeting	Jan 24, 2022 - Regular Meeting of the Board of Education
Category	4. NEW BUSINESS
Subject	R. Acceptance and Approval of the Response and Corrective Action Plan for the NYS Comptroller's Draft Audit Report for the Period of June 20, 2016 through September 27, 2021
Access	Public
Type	Action
Recommended Action	Motion to accept the recommendation of the Superintendent and accept and approve the response and the Corrective Action Plan for the New York State Comptroller's draft Audit Report completed on Reserves Management, for the period of June 20, 2016 through September 27, 2021.

**Public Content**

[Draft NYS Comptrollers Audit Report for June 2016 to Sept 2021.pdf \(289 KB\)](#)

[Response and Corrective Action Plan 012422.pdf \(5,754 KB\)](#)

**Administrative Content**

**Executive Content**

**Motion & Voting**

Motion to accept the recommendation of the Superintendent and accept and approve the response and the Corrective Action Plan for the New York State Comptroller's draft Audit Report completed on Reserves Management, for the period of June 20, 2016 through September 27, 2021.

Motion by Michelle Isabella, second by Domenic DiNatale.  
Final Resolution: Motion Carried  
Yea: Bonnie Couture, Dennis Egelston, Michelle Isabella, Domenic DiNatale

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## Appendix B: Audit Methodology and Standards

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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 reviewed the Board meeting minutes, audit committee meeting minutes and resolutions to gain an understanding of the District's management of reserves and whether the Board has adopted a written reserve policy.
- We examined Board resolutions, bank statements and reserve accounting records to determine if reserves were legally established, funded and used and if balances were maintained in accordance with statutory requirements.
- We compared reserve balances with related historical expenditures and planned uses from 2016-2017 through 2020-2021 to determine the reasonableness of balances.
- We examined Board resolutions, reserve ledgers and the District's property tax report card to New York State Education Department to determine compliance with Education Law.

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.

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 C: Resources and Services

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### **Regional Office Directory**

[www.osc.state.ny.us/files/local-government/pdf/regional-directory.pdf](http://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](http://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](http://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](http://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](http://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](http://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](http://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](http://www.osc.state.ny.us/local-government/publications)

### **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](http://www.osc.state.ny.us/local-government/academy)

## Contact

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[www.osc.state.ny.us/local-government](http://www.osc.state.ny.us/local-government)

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