

County of Otsego Industrial Development Agency

Oneonta Rail Yards Acquisition

FEBRUARY 2022



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

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Report Highlights

County of Otsego Industrial Development Agency

Audit Objective

Determine whether the County of Otsego Industrial Development Agency (COIDA) adequately planned for the acquisition of the Oneonta Rail Yards property (Rail Yards).

Key Findings

COIDA did not adequately plan for the 2017 acquisition of the Rail Yards.

- The property was acquired based on a \$6 million to \$20 million development plan, without an interested developer.
- We found no indication that the Board of Directors (Board) had significant discussions of the pros and cons of developing the property. This would include taking into account the struggles of developing and attracting businesses to other COIDA-owned properties.
- Subsequent to the property acquisition, COIDA officials learned that a large-scale timber operation would be the only type of local industry that could take advantage of the property as a rail yard and be profitable. The Board decided this was not in County residents' best interest due to cost and environmental factors.
- A lack of investment in the County's infrastructure and economic development, and the County's demographics, will likely result in the COIDA facing many Rail Yards development struggles.

Key Recommendation

- Properly plan for property acquisitions.

COIDA officials disagreed with certain findings in our report. Appendix B includes our comments on certain issues raised in their response.

Background

COIDA is a public benefit corporation formed under the New York State Industrial Development Agency Act (Article 18-A of New York State General Municipal Law, as amended) by establishing legislation in 1973.

COIDA is governed by its Board, whose nine members are appointed by the Chair of the Otsego County Legislature. The number of Board members and individuals who served on the Board changed significantly during our audit period.

The Board-appointed Chief Executive Officer is responsible for day-to-day operations.

COIDA is self-funded primarily with fees charged for processing applications and administering financial assistance.

2019 Quick Facts

Rail Yards Acres	80
Rail Yards Purchase Price	\$250,000
COIDA-owned vacant properties	8

Audit Period

January 1, 2018 – June 30, 2019

We expanded our scope back to January 2014 to review IDA Board minutes and accounting records and back to August 2014 to review Project Committee minutes.

Oneonta Rail Yards Acquisition

COIDA's mission is to assist in the enhancement and diversity of the County of Otsego's (County) economy by acting in support of County projects that create and/or retain jobs and/or promote private sector investment using COIDA's statutory powers as set forth under New York State law provisions.

The Oneonta Rail Yards Local Development Corporation (ORYLDC), a local development corporation (LDC), was formed in 2017 by COIDA to purchase the Rail Yards. The Rail Yards is an 80 acres parcel of land that has a private road and access to nearby infrastructure, such as water and sewer mains, a natural gas main and electric lines. It has been the subject of studies and discussions for potential development with the City and COIDA for at least two decades. COIDA currently leases the land from the ORYLDC,¹ and it is at the beginning stages of development.

How Can IDA Officials Ensure Acquired Property Will Further the IDA's Mission?

An IDA board is responsible for making decisions that align with the IDA's mission and are in the best interest of the residents the IDA serves. This includes spending resources in a manner that ensures development projects are successful and are likely to provide substantial benefits to residents, including job growth, an increase in the tax base and overall commerce, and improvements in infrastructure.

As a matter of best practice, prior to deciding to acquire a piece of property, IDA officials should analyze the feasibility of the site's development as it pertains to local infrastructure, economic development and demographic challenges. Officials should also create an economic development plan to determine necessary site upgrades and potential costs involved, and obtain one or more appraisals of the property. Officials should also work with design consultants to create redevelopment scenarios for the site(s).

Decisions to acquire land should be made after considering various local conditions that could impact the acquisition's utility. Such conditions could be economic or logistical in nature, such as already owned, undeveloped property and may limit the IDA's ability to attract businesses. IDA officials should consider working with other local governments, including State agencies, to address potential challenges the IDA may experience in furtherance of its purpose and mission.

As a matter of best practice, prior to deciding to acquire a piece of property, IDA officials should analyze the feasibility of the site's development as it pertains to local infrastructure, economic development and demographic challenges.

¹ The legal propriety of the creation of the LDC – as well as the relationship between the LDC and the IDA and the movement of funds between the entities – is outside the scope of this audit.

COIDA Acquired the Rail Yards After One Study Indicated Several Costly Development Options and Without Adequately Planning

Before COIDA acquired the parcel, the former Board and CEO hired a consultant to conduct a feasibility study and create an economic development plan for the Rail Yards, which was completed in January 2016.² They also received an appraisal which valued the property at over \$300,000, or approximately \$50,000 more than the purchase price. The study proposed various phases of site development, utility upgrades and road improvements and expansion, including the possibility of a bridge connecting the Rail Yards to the interstate highway. The study estimated the cost to develop the land would range between \$6 million to \$20 million. In April 2017, COIDA acquired the 80 acres of land, for the purpose of developing the property for a commercial/industrial park, without an interested developer.

COIDA officials told us that they face many challenges in executing COIDA's mission. These include a lack of investment in the County's infrastructure and economic development, and the County's demographics. More specifically, they told us the region lacks necessary pipeline infrastructure, and expansion of the natural gas supply has been met with strong local opposition. Furthermore, the region lacks affordable housing. According to officials, these infrastructure challenges, including a lack of broadband availability in rural areas, and the economic factors make it difficult to find an educated, trainable and motivated workforce to provide expanding or developing companies with the employees they need. In addition, many attempts to bring development to the County have been hampered by its economic challenges and little or no monetary or other support from County government.

At the time of the property acquisition, COIDA already held several parcels for development of commercial or industrial parks, including a 59-acre parcel that was not being used to further its mission. These parcels included vacant land with some infrastructure present.

Figure 1: Rail Yards – Professional Fees Paid

Year	Fee Type	Cost
2015	Appraisal, Study	\$37,455
2016	Study, Grant Applications, Survey, Appraisal, Environmental Review	173,419
2017	Legal, Study, Environmental Review	46,473
2018	Environmental Review	186,973
2019	Consulting, Rail Study, Consultants and Engineers	92,865
2020	Master Plan	32,800
Total		\$569,985

² <http://otsegonow.com/uploads/Otsego%20Rail%20Report%20Clark%20Patterson%20Lee.pdf>

We reviewed Board and project committee minutes³ and found no evidence of significant discussions of the pros and cons of developing the property. This would include taking into account the struggles of developing and attracting businesses to other COIDA-owned properties. Soon after the purchase, in June 2017, the previous CEO, who was instrumental in acquiring the property, announced his resignation.

COIDA has incurred and committed \$569,985 for professional fees for studies, consultants and legal fees for the Rail Yards site (Figure 1) before and after acquiring the land. COIDA was awarded grants totaling approximately \$180,000 to help offset these costs.

Since the parcel was acquired, COIDA had a follow-up study completed to research the potential uses for the existing rail structure on the parcel. The study determined that a large-scale timber operation would be the only type of local industry that could take advantage of the potential to fully develop the property to be profitable as a functioning rail yard. The Board decided this proposal was not in County residents' best interest due to cost and environmental factors.

While several development options were presented in the two studies, the new CEO and Board, consisting of newly appointed members, decided – based on the high cost of the options and the struggle with expanding energy resources – on a different, more streamlined approach to developing the property given the infrastructure and economic challenges COIDA faces.

The Rail Yards property acquisition and development is an ongoing effort to further COIDA's mission by providing developable land for private investment. However, it may take significant time and cost due to the challenges COIDA faces to ready the property.

What Do We Recommend?

The Board should:

1. Work with the County and other local government and State agencies to develop needed infrastructure at the proposed industrial sites and promote development.
2. Continue working with local companies looking to expand and positively impact the local economy.

³ We reviewed Board minutes back to January 2014 and Project Committee minutes back to August 2014.

The Board and COIDA officials should:

3. Properly plan for future property acquisitions, including documenting a detailed analysis in the meeting minutes of the pros and cons of acquiring and developing the property. The analysis also should consider the inclusion of an option to buy in the property acquisition.

Appendix A: Response From IDA Officials

COIDA officials refer to attachments with their response. We did not include these attachments in the final report, as their response included sufficient details to indicate their intentions.



December 20, 2021

██████████
██████████
Division of Local Government
and School Accountability
Office of the NYS Comptroller
110 State Street
Albany, New York 12236

Dear ██████████

We are in receipt of your Report of Examination of the County of Otsego Industrial Development Agency. While the Audit Period was from January 1, 2018, through June 30, 2019, you noted that during the audit you expanded the scope back to January 2014. This response also serves as our Corrective Action Plan.

Otsego Now's staff and board of directors would like to extend its thanks to the NYS Comptroller's Office for their thorough review of our IDA and its processes. Although COVID-19 made the audit more difficult on everyone, the Comptroller's office kept good communication with our staff and made the process as smooth as possible.

The report objective was to determine whether the County of Otsego Industrial Development Agency (COIDA) adequately planned for the acquisition of the Oneonta Rail Yards property.

I would like to answer each of your findings first.

1. The property was acquired based on a \$6 million to \$20 million development plan, without an interested developer.

Among the things IDAs can do is buy, own, and sell real estate. For example, the Otsego IDA owns the site of the former National Soccer Hall of Fame, and some land within the Pony Farms Industrial Park. Owning land allows an IDA to perform all the preliminary legwork to get a site "shovel-ready" for business development, which encourages private-sector investment in our communities. Without available water, sewer, electric and often natural gas, developers often are not interested in developing a building on vacant land if this fundamental infrastructure is not readily available.

In the Agency's 2015 Annual Report, it highlights the rail yard project: "With the successful development of the Rail Yards, the potential economic boon to Oneonta and to the County cannot be overstated. This dynamic site, perfect for logistics, multimodal transport, food processing, and advanced manufacturing in need of extensive infrastructure capacity, will be one of Otsego Now's most critical initiatives for many months to come."

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Mohawk Valley EDGE, an economic development group based in Rome, has been pitching making a multi-billion-dollar state effort to make Marcy an epicenter of computer chip manufacturing pitching the land as a potential location for chip manufacturers since 1997. At that time, there was no interest from chip manufacturers – EDGE functioned as the developer. And today, it has been hailed as a remarkable success.

However, I would like to also point out that at the time of purchase there were, in fact, two local developers who were interested in the rail yards. One was the Oneonta River Corporation who use to own the site. They decided to sell to the IDA so that the IDA would install roads, water, and sewer lines. The other was May Enterprises which has since developed several buildings on Roundhouse Road.

See
Note 1
Page 12

2. We found no indication that the Board of Directors (Board) had significant discussions of the pros and cons of developing the property. This would include taking into account the struggles of development and attracting businesses to other COIDA-owned properties.

We strongly disagree with this finding. As you pointed out in the audit report, the audit team reviewed Board and project committee minutes and found no evidence of significant discussions of the pros and cons of developing the property. As you are aware, the NYS Open Meetings Law states that “Minutes shall be taken at all open meetings of a public body which shall consist of a record or summary of all motions, proposals, resolutions and any other matter formally voted upon and the vote thereon.” It does not require that minutes include all discussions by Board members. Relying on minutes to conclude that there was no discussion of the pros and cons of buying the rail yards is an incorrect conclusion. It just means that the minutes were not detailed enough to record all the discussions made during the meeting.

See
Note 2
Page 12

This has been rectified by the changes to requiring IDAs to record and post all videos of their meetings. We strongly support this open transparency. As such, all discussions are now permanently available to the public. Unfortunately, this was not done in 2014 – 2017.

Furthermore, as you know, discussions of the pros and cons associated with land acquisition where the price may be affected are often held in executive session for which there are no minutes taken except when a decision is reached as to the purchase price. The use of Executive Session is something our board takes very seriously and will generally refer to counsel on whether certain topics should be considered in executive session.

See
Note 3
Page 12

As for discussions which did occur, I would point out that the Rail Yards have long been discussed as a potential new industrial park since 1998. It spanned four COIDA CEOs before being acquired. Numerous studies and grant applications were prepared between 1998 and 2017. All these studies and applications would have needed Board approval.

Finally, the Chief Operating Officer at the time prepared detailed “project tracker” reports for each and every project that was being worked on by staff. Included in the monthly reports were detailed reports on the Oneonta Rail Yard Site called project charters. Attached is a copy of two of those reports from March 10, 2017, and May 11, 2017. The reports listed as key obstacles as being the cost of development and the building of a connector bridge to the site. It also lists other partners, milestones to meet objectives and financials. These reports were reviewed by the Projects Committee each month.

See
Note 4
Page 12

And, with all the cons associated with the Rail Yards, the most significant issue is the pros – it is the last large undeveloped parcel of land within the City of Oneonta. One which has access to municipal water and sewer – critical to any developer looking to invest.

-
3. Subsequent to the property acquisition, COIDA officials learned that a large-scale timber operation would be the only type of local industry that could take advantage of the property as a rail yard and be profitable. The Board decided this was not in County residents' best interest due to cost and associated environmental factors.

This is partially true. Strategic Rail Finance was selected to look at potential rail users. While they concluded that timber operations were the most viable, they also noted “No economic development picture is without challenges. Otsego Now has been realistic about its own hurdles, particularly regarding the deficiency of energy to power heavy manufacturing and its inability to leverage legacy rail infrastructure...Otsego Now’s efforts to redevelop the Oneonta yard property will depend specifically on first- and last-mile rail service, such as has been historically underdeveloped. The fact that Lutz Feed has kept such service active at the site in question is an unmistakable benefit to future uses.” The Board did note that future rail use is likely to come back as trucking becomes more difficult.

And there is interest from companies looking for rail access. Andela Products of Richfield Springs this year brought a company from Minnesota looking to partner with them. They needed rail access to ship their products to Otsego County and considered the siding at Lutz Feed. Norfolk Southern continues from time to time to refer companies to COIDA in need of rail access.

4. A lack of investment in the County’s infrastructure and economic development, and the County’s demographics, will likely result in the COIDA facing many Rail Yards development struggles.

While this again is partly true, it is not confined to Otsego County. And much of the desired infrastructure is beyond the IDA’s or County’s control. Natural gas is limited. Since 2016 COIDA has attempted to get NYSE&G to increase the amount of natural gas running through the DeRuyter Gas Line which serves Oneonta. Working with NYS ESD and NYSE&G in 2018 and 2019, a framework was agreed with NYSE&G to build a decompression station servicing the Oneonta area until the DeRuyter line could be replaced and increased in size. After environmental criticism about the proposal surfaced, this was ultimately denied by the Governor’s Office. Since then, the Public Service Commission has a policy of not allowing natural gas extensions in upstate NY.

NYSE&G also is responsible for the Oneonta electric service. There is little to no incentives for NYSE&G to increase electric capacity given the large capital investment it would need to make and the diminished rate of return.

Other demographic issues, again, are not confined to Otsego County. Lack of workforce housing plagues much of NY. The COIDA has recently approved a Pilot and Sales Tax Exemption request for Springbrook’s restoration of the Ford Block Building restoration for workforce housing development in downtown Oneonta. A similar request is being considered for two other workforce housing projects in Cooperstown. And recently, a housing developer from Albany expressed interest in building workforce housing around the Rail Yards. This is a new activity for the IDA to become involved in and each project is carefully reviewed by counsel before a decision is made to become involved.

Without additional housing being built, it is difficult to recruit new workers for companies looking to hire.

Lack of broadband again is not confined to Otsego County and requires federal and State funding.



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County of Otsego Industrial Development Agency Corrective Action Plan

State Comptroller's Recommendation

1. Work with the County and other local government and State agencies to develop needed infrastructure at the proposed industrial sites and promote development.

Action Plan Items Taken:

In the case of the referenced 59-acre parcel which was not being used to further the IDA's mission at the time of the acquisition of the Oneonta Rail Yards, it was made clear to staff that the project was somewhat abandoned in 2007 since, due to wetlands and Indian artifacts found on the site, only 12 acres were developable. In 2019, two companies, Andela Products and Ruby Lake Glass, approached the IDA about building on the site. In 2019 the IDA received a \$325,000 grant from NYS ESD, and in 2020 the IDA received a \$1.2 million grant from the federal EDA for water, sewer and natural gas extensions. In 2021, the County of Otsego approved a loan to the IDA for \$600,000 with the balance of the total construction estimate of \$2.4 million coming from the IDA. Both the town and the village are working on a memorandum of agreement to create a water and wastewater district. This project is expected to go into construction in the spring of 2022.

In 2019, the IDA, the City of Oneonta and the County of Otsego worked together to resurface Roundhouse Road leading into the Rail Yards.

In 2020, the Rail Yards were designated as a federal Opportunity Zone and in 2021 was included in the Opportunity Exchange by Southern Tier 8 Regional Planning and Development Board listing to developers across the country.

In 2021, both the Mohawk Valley Economic Development District and the Southern Tier 8 Regional Planning Board submitted the Oneonta Rail Yard Infrastructure Improvements for federal EDA grant funding under their Build Back Better Regional Competition Grant Program. NYS ESD has already approved a \$500,000 capital grant for the rail yards infrastructure. See attached Mohawk Valley summary.

In 2021, the Rail Yard site was featured in Mohawk Valley's Brownfield Developers Summit.

In 2021, the IDA teamed up with Ramboll Engineers and submitted a grant application to NYSERDA to study the feasibility of installing a community geo-thermal heat pump system around the Rail Yards to minimize the need for natural gas.

We will continue to explore ways to improve and extend infrastructure to our industrial sites.



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State Comptroller's Recommendation

2. Continue working with local companies looking to expand and positively impact the local economy.

Action Plan Items Taken:

In 2019 the IDA submitted a \$750,000 grant application on behalf of the Town of Oneonta to help Custom Electronics expand its manufacturing product line. The \$2.4 million expansion was completed in 2020 and 50 new jobs were added.

In 2020 the IDA submitted a \$100,000 grant application to NLYS DHCR and a \$75,000 NYS ESD application which were awarded to help the Cooperstown Distillery expand its manufacturing facility and double its work force.

In 2018, 2020 and 2021 the IDA has worked on providing Corning with Pilot Agreements and Sale Tax Exemption. This year, the company has added another 60 staff to their current staff of 175.

In 2021 the IDA approved a Pilot and Sale Tax Exemption to bring a New Jersey company, Advanced Bio Tech, to Milord NY.

The IDA is currently working on a \$750,000 grant application to help Ioxus expand its operations in Oneonta and add an additional 30 new positions to its workforce.

In 2021 the IDA, in cooperation with Ioxus, Custom Electronics, and Hartwick College have been working on creating a Innovation/Acceleration Center for start-up entrepreneurs. This proposed site would be in the Rail Yards.

As always, the IDA will continue to work with local companies looking to expand and positively impact the local economy.

State Comptroller's Recommended Actions:

3. Properly plan for future property acquisitions, including documenting a detailed analysis in the meeting minutes of the pros and cons of acquiring and developing the property. The analysis also should consider the inclusion of an option to buy in the property acquisition.

Action Plan Items Taken:

We concur with the Comptroller's Office that we properly plan for future property acquisitions. This will include a detailed analysis of all known pros and cons of acquiring and developing property. This will be documented in our agency minutes as well as recording all meeting discussions in accordance with State guidelines. In addition, our project trackers now provide much more detailed information on each priority project. See attached project tracker for December 2021.

And we concur that an option on property is warranted if the Agency must conduct additional studies on the property before acquisition and the agency plans on doing this for future acquisitions.



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Summary

Our current CEO, staff, as well as a majority our board members, were not with the agency during the time of acquisition of the Oneonta Rail Yards, in April of 2017. However, we stand by the board's decision that purchasing the last large piece of developable property in the City of Oneonta was a sound choice.

We also appreciate that your audit report had no unsatisfactory findings under the current administration of the IDA, between September 2017-present.

Again, I would like to thank the Comptroller's Office for working with our staff in a most positive manner.

Sincerely,

Jody Zakrevsky
CEO

Enclosures



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Appendix B: OSC Comments on the IDA's Response

Note 1

The Board meeting minutes referenced that the former Chief Executive Officer was looking to discuss Rail Yards development with many of the local property owners nearby with the intention of forming a 200-acre business park, which would include COIDA's 80 acres and the surrounding area. However, we did not find any references to Oneonta River Corporation's or May Enterprises' interest in buying shovel-ready sites or any reference to their future interest in the property.

Note 2

We contacted two Board members who were on the Board at the time of the purchase to determine what discussions the Board had about the property, including pros and cons associated with the purchase. One Board member did not respond to our request. The other Board member joined the Board shortly before the purchase but was unable to provide us with perspective on Board discussions. However, she indicated that the decision to purchase the Rail Yards appeared to have been a long time before she joined the Board.

Note 3

We identified three real estate-related executive sessions that took place during 2015, 2016 and 2017. One of those sessions took place at the same meeting the Board passed a resolution to purchase the property. While it is possible that the Board discussed pros and cons at that meeting, the other two meetings took place after the Board approved the purchase. Therefore, based on the information available to us, we found no evidence that pros and cons were discussed.

Note 4

We were not provided with the tracker reports until we presented the draft report to officials at the exit discussion. While the May 2017 report does note the key obstacles of cost and the bridge, this was dated more than nine months after the Board approved the resolution to purchase the Rail Yards. Based on our review of the remaining tracker reports provided to us, we found no evidence of in depth discussions about the pros and cons of purchasing the Rail Yards.

Appendix C: Audit Methodology and Standards

We conducted this audit pursuant to the State Comptroller's authority as set forth in Article X, Section 5 of the State Constitution and 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 reviewed Board meeting minutes and interviewed members of the COIDA Board, the Chief Executive Officer, and the Director of Finance and Administration to gain an understanding of how COIDA plans to advance its mission and the challenges it faces.
- We examined various reports and studies prepared for COIDA to assess the potential for developing the Rail Yards, along with the appraisal and various documents relating to the purchase of the property. We also discussed the purchase and potential development of the Rail Yards property and current and future plans for developing other COIDA-owned properties with the Chief Executive Officer.
- We interviewed COIDA officials and reviewed various internally and externally prepared studies, reports, census data, websites and newspaper articles to understand the various challenges COIDA faces in bringing development to the County.

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.

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 should be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law. 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.

Appendix D: 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

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