



Candor Central School District

Separation Payments and Leave Accruals

2022M-21 | January 2023

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Report Highlights

Candor Central School District

Audit Objective

Determine whether Candor Central School District (District) officials ensured separation payments and leave accruals were accurate, supported and approved.

Key Findings

District officials did not ensure separation payments and leave accruals were accurate, supported and approved. Due to the lack of oversight, we found:

- Eight employees, including the former Superintendent of Schools (Superintendent) and former payroll clerk, were paid more than \$95,300 in longevity retirement incentives that were not Board-approved.
- Eight employees, including the former Superintendent and former payroll clerk, were overpaid by \$20,595 in their final salary payouts.
- Employee leave accruals and usage were not always recorded properly or in accordance with collective bargaining agreements (CBAs), which resulted in potential net overpayments to nine employees of more than \$1,600.

Key Recommendations

- Consult with legal counsel to review identified overpayments in this report and, where appropriate, take action to recover those funds.
- Establish comprehensive written procedures for processing and monitoring separation payments and leave accruals to ensure they are accurate, properly supported and in accordance with CBAs, employment contracts or Board resolutions.

District officials agreed with our recommendations and indicated they are taking corrective action.

Background

The District serves the Towns of Candor, Spencer and Tioga in Tioga County and Caroline and Danby in Tompkins County.

The District is governed by an elected seven-member Board of Education (Board) responsible for managing and controlling financial and educational affairs. The Superintendent is the chief executive officer and along with other administrative staff is responsible for day-to-day management under the Board's direction. The former Superintendent retired in August 2021.

The Business Official oversees the District's business operations, including the payroll clerk, who is responsible for processing the separation payments and leave accrual activity. The former payroll clerk retired in August 2021. The former Business Official left the District June 15, 2022.

Quick Facts

2021-22	
Budgeted Appropriations	\$19 million
Personnel Costs	\$7.1 million
Full-Time Employees	165

Audit Period

July 1, 2020 – August 31, 2021

Separation Payments and Leave Accruals

Separation payments, including lump sum retirement incentives, are an employment benefit generally granted in negotiated collective bargaining agreements (CBAs) or individual employment contracts (contracts) and can represent significant expenditures.

Leave accruals represent time off earned by employees. The terms and provisions for earning and using accruals are provided for in CBAs or contracts.

How Should Separation Payments Be Made?

School district officials should establish procedures to ensure officers or employees receiving separation payments are paid the amounts to which they are entitled and that each payment is accurate, adequately supported and authorized pursuant to a board-approved CBA or contract. All proposed separation payment requests should be independently reviewed and approved before payments are made to ensure the calculation data used is correct, eligibility requirements are met and the payment is accurately calculated. Adequate documentation, such as accrued leave balance reports and contracts, should be retained to support the payment calculations.

In some instances, a board may have the authority to modify or extend certain negotiated benefits of a CBA or contract via a memorandum of understanding or memorandum of agreement. However, officials should demonstrate that it is in the entity's best interest to extend the benefits or waive the requirements. Further, there should be clear board-approved documentation for the extension or waiver.

School district officials should establish procedures to ensure officers or employees receiving separation payments are paid the amounts to which they are entitled. ...

Separation Payments Were Not Supported by Contracts

During the audit period, the District was a party to four CBAs and two contracts that stated the terms of employment and benefits, including separation payments, for all the District's employees. In addition, two of the CBAs (the Candor Administrators and Supervisors "Association" and the Candor "Confidential" Employees), as well as the former Superintendent's contract provided that eligible employees and the Superintendent, would receive a longevity retirement incentive payment of \$125 for each year of service at the District.

Seventeen employees left District employment during our audit period. We examined these employees' final salary calculations for their year of separation. Eleven of the 17 employees who left employment received separation payments totaling almost \$226,600 (all 11 received separation payouts of sick and vacation leave totaling more than \$117,300, and 10 of these 11 employees also received longevity retirement incentive payments totaling more than \$109,200).

While payments to three of the 17 employees generally conformed to written agreements, we found discrepancies with 14 of the 17 payments to employees.

Questionable Retirement Incentives – We question the accuracy of the retirement incentives paid to nine of the 10 employees who received them, specifically, those paid to two former administrators (Superintendent and Director of Operations) and seven employees, including the former payroll clerk.

The former Superintendent sent an email to the former payroll clerk on April 12, 2021 stating that during the budget process, he offered a retirement incentive of \$400 for each year of service to employees covered by the “Employees” bargaining unit who did not have this incentive in their CBA and that per contractual agreement, this incentive would also be available to the members of the “Association” and “Confidential” bargaining units. However, there was no renegotiation with the collective bargaining units via a memorandum of understanding or formal approval from the Board. Additionally, this email did not mention a change to the former Superintendent’s contract provision.

The former payroll clerk told us that the former Superintendent verbally told her to pay himself the additional \$400 retirement incentive and how much to pay the retiring part-time bus driver. As a result, the former Superintendent, Director of Operations and payroll clerk each received \$525 per year of service (\$125 per their contractual agreements plus the \$400 per email incentive). Four employees received \$400 per year of service, while another employee (the bus driver) received \$250 per

year of service. As a result, eight employees were paid longevity retirement incentives totaling \$107,248 when the contractual agreements allowed for only three of these employees to be paid a total of \$11,875; therefore, payouts totaling \$95,373 were not Board-approved (details shown in Figure 1).

Figure 1: Longevity Retirement Incentives Paid During Audit Period

Employee Title	Allowed by CBA or Contract	Paid by the District	Unallowed Payments
Former Director of Operations	\$5,250	\$22,050	\$16,800
Building Maintenance Mechanic	0	14,468	14,468
Teacher Aide	0	13,124	13,124
Former Payroll Clerk	3,750	16,275	12,525
Food Service Worker	0	12,200	12,200
Bus Driver	0	11,000	11,000
Former Superintendent	2,875	12,075	9,200
Custodian	0	6,056	6,056
Totals	\$11,875	\$107,248	\$95,373

Although one Board member stated that the additional retirement incentive was discussed and was approved through the budget process, the remaining six Board members had vague or no recollection of discussing or approving this longevity retirement incentive. Furthermore, there was no documentation or support in the budget or Board minutes of this discussion or any type of approval to increase the longevity retirement incentive for those employees already receiving the benefit or to extend it to those employees not covered by that contractual provision.

Additionally, a \$1,000 longevity retirement incentive payment made to a teacher was not proper under the applicable CBA. The CBA authorizes a \$1,000 lumpsum payment to retiring teachers who provide their written notice of resignation by January 31st of their respective retirement year. Here, the teacher did not submit their written resignation notice until March 6, 2021, yet still received the \$1,000 lumpsum payment. The former Business Official told us this was paid because the employee gave verbal notification to the former Superintendent prior to January 31; however, the CBA does not contain an exception that would authorize payment of the lumpsum upon receipt of a verbal notice of retirement.

Erroneous Final Salary Payouts – Eight of the 17 employees who left District employment during our audit period were overpaid in their final salaries by a total of \$20,595. Five of them, including the former Superintendent, Director of Operations and payroll clerk, were paid for weekends from July 1, 2021 to their date of separation in their final paycheck. For instance, the former Superintendent retired on August 31, 2021 and was paid for 18 additional days (nine weekends) in his final paycheck. His regular bi-weekly gross pay was \$6,323, however, his final gross paycheck (for four days that pay period) totaled \$13,910 when it should have been \$2,529. Similarly, the former payroll clerk retired on August 27, 2021 and was paid for 16 additional days (eight weekends) in her final paycheck. Her regular bi-weekly gross pay was \$2,961, however her final gross paycheck (for two days that pay period) was \$5,331 when it should have been \$592. We found this to be unusual and did not see evidence of this occurring the previous year. Neither the former Superintendent nor former payroll clerk contacted the District to indicate that they received large final paychecks for only a few days of work in their last pay period.

Figure 2: Erroneous Final Salary Payouts

Employee Title	Date of Separation	Number of Days Worked	Correct Final Salary Payments	Number of Days Paid	Salary Paid By the District	Over Payment
Former Superintendent	08/31/21	44	\$27,819	62	\$39,200	\$11,381
Former Payroll Clerk	08/27/21	42	\$12,438	58	\$17,176	4,738
Former Director of Operations	07/13/21	9	\$3,533	13	\$5,103	1,570
Custodian	08/06/21	27	\$3,078	37	\$4,218	1,140
Custodian	07/23/21	17	\$1,700	23	\$2,300	600
Mechanic	09/30/20	66	\$8,464	70	\$8,977	513
Food Service Worker	04/13/21	144	\$16,482	147	\$16,825	343
Teacher	06/30/21	261	\$55,191	261	\$55,501	310
Total Overpayments						\$20,595

The three employees that left District employment the previous school year were not paid for weekends; instead, they received an additional \$1,166 collectively due to other types of salary errors. The current Superintendent agreed that all these employees were overpaid and the District is currently seeking reimbursement.

Erroneous Vacation and Sick Leave Payouts – Three of the 11 employees' vacation or sick leave payouts were not proper. Two were underpaid a total of \$1,549 (\$1,383 and \$166) while the third was overpaid by \$100. However, one of these employees also had leave errors that could have affected the underpayment. These discrepancies occurred because the former payroll clerk either used the wrong contractual daily rate, or leave used by an employee was not entered into the leave system timely causing the leave balance paid to be incorrect.

These discrepancies occurred because there was no oversight of the separation payment process. No one reviewed or ensured separation payouts were accurate, supported or approved. Furthermore, the former Superintendent unilaterally approved deviations from the contractual agreements without demonstrating that it was in the District's best interest to waive negotiated contractual agreements or that the Board was involved in the approval of the changes. When the District provides benefits that are not supported by contract terms, it undermines the transparency of financial operations and increases the risk that employees are paid benefits to which they were not entitled, or the Board did not intend to provide.

How Should Leave Accrual Records Be Maintained?

The board should ensure that employee leave benefits are accurately accounted for so that employees use only the leave to which they are entitled. Officials are responsible for ensuring that employee leave accruals are accurately recorded. District officials should adopt written procedures for the accrual and use of leave benefits, including rules for rescinding a leave request, so that the record of leave requested reconciles with the leave recorded. Finally, district officials should implement a periodic review of leave accrual records by someone outside of the benefits process.

Leave Accrual Records Were Not Always Accurate

The District's payroll clerk is responsible for managing the District's leave accrual records. At the beginning of the school year, employees' leave balances are rolled over from the previous school year and leave accruals are added automatically by the electronic leave accrual software. The former payroll clerk did not check that these rolled over accurately. The former payroll clerk, as well as building

secretaries and department heads, are responsible for ensuring the accuracy of leave usage records for their respective employees. They manually enter their respective employees' leave usage into the electronic software from paper or electronic leave request forms, absence reports or verbal communications from employees. But there is no formal process for employees to rescind leave requests when they do not end up taking the requested leave. Although the leave accruals are printed on employees' pay stubs biweekly, no one, including the former Business Official provided any oversight of the process. Additionally, there are no written policies or procedures for processing, using or rescinding leave.

Leave Accruals – Due to the lack of oversight, we reviewed the leave earnings of all 130 eligible employees during our audit period, and found the following:

- Of the 130 employees earning sick leave, 17 employees (13 percent) had discrepancies; 16 employees did not accrue almost 315 days earned in total, and one employee accrued three days more than was earned. Employees with maximum carryover balances were not earning up to 15 days of accruals in the new school year because the system incorrectly limited earnings instead of just balances.
- Of the 129 employees earning personal leave, all 129 properly earned personal leave.
- Of the 27 employees earning vacation leave, seven employees (26 percent) earned, in total, an extra 38 days. Two employees (the assistant elementary principal and bus mechanic) received an extra 10 and 12 days, respectively. Five employees received an extra two to four days each.

These discrepancies were a result of system errors during the automatic rollover each school year that were not detected by the former payroll clerk or former Business Official.

Leave Usage and Record Keeping – We reviewed the 489 leave requests submitted by 32 employees to determine whether leave was properly recorded and found 95 leave requests totaling 74 days that were not properly entered into

Figure 3: Inconsistencies in Records

Type of Issue	Number of Instances	Number of Days
Not Recorded	64	52.25
Incorrect Type of Leave Recorded	19	14.75
Incorrect Time Charged Recorded	10	6
Incorrect Time and Type of Leave Recorded	2	1
Totals	95	74

the system and, therefore, leave categories or total leave balances were not reduced.

As a result, three employees received perfect attendance payments of \$250 each, totaling \$750, because their sick or personal leave balances were not reduced during the school year. However, during our review of leave requests, we found sick leave requests for each of these employees that were not recorded. We also found similar errors where leave requests were not recorded for six employees who received sick and vacation separation payments and, therefore, these employees may have been overpaid an additional \$900 in total.

When we discussed these discrepancies with District officials, they told us they would look into them and correct the balances. They also said some of the unrecorded leave requests could have been a result of employees rescinding the requested leave, but they could not supply us with documentation supporting this. The former payroll clerk also told us that the former Superintendent allowed employees to change the type of leave time already charged from sick or personal to vacation at school year-end if they were going to lose vacation time. The former Superintendent was circumventing the CBA provisions by allowing employees to receive perfect attendance payments when they had used sick or personal leave.

When District officials do not have adequate processes and procedures in place to ensure that employee leave earnings and usage are properly recorded, it increases the risk employees could use more leave time than allowed or receive an inappropriate buyout for leave.

What Do We Recommend?

The Board should:

1. Ensure that all contract provisions are followed, and requirements are met before approving separation payments.
2. Consult with legal counsel to review identified over- and under-payments in this report that are inconsistent with the CBAs and contracts, and where appropriate take action to recover or pay those funds.

The Board and District officials should:

3. Establish comprehensive written procedures for processing and monitoring separation payments and leave accruals to ensure they are accurate, properly supported and in accordance with CBAs, contracts or Board resolutions.

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4. Implement processes and procedures to address leave requests that are rescinded by employees.

The Superintendent should:

5. Ensure any changes to CBAs and contracts are presented to and approved by the Board in a transparent manner.

The Business Official should:

6. Provide adequate oversight of the payroll clerk and the payroll and benefits processes, including ensuring:
 - System settings are proper
 - Separation payments are independently reviewed for accuracy, calculated correctly and in accordance with CBAs, contracts or Board resolutions
 - Final salary calculations and days worked are accurate
 - Leave is recorded timely and verified before any payments are made.

Appendix A: Response From District Officials

HANNAH MURRAY
Board of Education President

CANDOR CENTRAL SCHOOL

P.O. Box 145
Candor, New York 13743

BRENT SUDDABY
Superintendent of Schools

January 12, 2023

Office of the State Comptroller
Binghamton Regional Office State Office, Building Room 1702
44 Hawley Street
Binghamton, New York 13901 - 4417

RE: Candor Central School District Audit Report Response

To Whom It May Concern:

The Candor Central School District (“School District”) is in receipt of the draft audit report entitled Separation Payments and Leave Accruals, Report of Examination, 2022M-21, for the period of July 1, 2020, to August 31, 2021 (“Audit Report”). The Board of Education (“Board”) Members, School Business Official and Superintendent of Schools have thoroughly reviewed the Audit Report and the District is in full agreement with the Office of the State Comptroller’s (“OSC”) findings and recommendations. Please accept this letter as the School District’s Audit Response pursuant to New York State General Municipal and Education law.

The School District would like to thank the OSC officials for their work to help us rectify past issues and identify opportunities for improvement to our fiscal operations. The audit found overpayments of approximately \$95,300 in longevity retirement incentives, \$20,595 in final salary payouts, and \$1,650 in leave accrual payments authorized by the former Superintendent of Schools, but not the Board of Education. The School District has verified the figures provided in the Audit Report and attributes the overpayments to executive-override of proper procedural practices, circumventing contractual requirements and operating without Board of Education approval.

While these findings reflect the conduct of former School District employees, there is now a valuable opportunity to create and impose system checks which prevent future misappropriation of public funds. The Board and current administration are committed to ensuring that the School District's operations are conducted with proper procedural safeguards, with the highest level of integrity and with transparency. We appreciate the OSC recommendations and will implement them along with other steps to improve and further strengthen our payroll systems.

Background Statement

The OSC began this audit of Candor Central School District’s separation payments and leave accruals August 2021. The current Superintendent of Schools was appointed by the Board in July of 2021 and began in the position August 1, 2021. The expectation that all school business is to be promptly shared with the Board and available to the public with transparency and clarity was

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Background Statement Cont'd:

explicitly communicated between the Board and the Superintendent as part of the hiring process. As details of the overpayments and other procedural irregularities came to light, the information was communicated to the Board and the OSC in a timely manner. The Board did not approve the compensation to School District employees to which they were not entitled under the applicable collective bargaining agreements ("CBAs") or contracts.

Audit Recommendation No. 1:

The Board of Education should ensure that all contract provisions are followed, and requirements are met before approving separation payments.

Response:

The District shall establish written procedures to ensure that all payroll-related payments are accurate, supported and in accordance with written CBAs, individual employment contracts, Memorandums of Agreement ("MOA") and Board resolutions.

The new Superintendent and new School Business Official will evaluate all separation agreements for compliance with negotiated CBAs and contracts.

The School District shall engage legal counsel and/or BOCES labor relations staff to review draft separation agreements prior to being approved by the Board of Education.

A written explanation of any and all separation payments shall be presented to the Board for approval prior to payments being made.

The Board has directed the Superintendent to provide transparency, clarity and depth of detail in public sessions with regard to all operational functions of the School District to enable the Board to provide appropriate guidance and oversight.

All members of the Board have taken the New York State required Fiscal Oversight Fundamentals since the start of the OSC audit in August 2021. Newly elected members took it for the first time as required and prior-elected Board members took classes to gain understanding of the information that should be provided by the Superintendent and proper school administrative procedures.

Audit Recommendation No. 2:

The Board should consult with legal counsel to review identified over- and under-payments in the Audit Report that are inconsistent with CBAs and contracts, and where appropriate take action to recover or pay those funds.

HANNAH MURRAY
Board of Education President

CANDOR CENTRAL SCHOOL

P.O. Box 145
Candor, New York 13743

BRENT SUDDABY
Superintendent of Schools

Response:

The School District has investigated the matters outlined in the Audit Report with the assistance of legal counsel, a cybersecurity firm, and a certified public accounting and consulting firm.

The School District has recovered all overpayments due to incorrect settings in the payroll processing software.

The District has also recovered or is in the process of recovering the overpayments that were the result of the miscalculations of leave accruals and has correctly compensated current or former employees who were underpaid.

Where appropriate, the School District will pursue legal action through its legal counsel to recover funds not yet reimbursed to the School District.

Audit Recommendation No. 3:

The Board and School District officials should establish written procedures for processing and monitoring separation payments and leave accruals to ensure they are accurate, properly supported and in accordance with CBAs, contracts or Board resolutions.

Response:

The School District will work with legal counsel and/or BOCES labor relations staff to prepare Administrative Regulations to govern separation payment and leave accrual procedures.

The separation payment and leave accrual procedures will be included in a comprehensive, Candor School Business Office Procedures Manual, which is being developed by the new School Business Official.

Once fully developed, the Office Procedures Manual will be reviewed by legal counsel and presented to the Board for approval.

Once approved, the proper procedures will be followed by all business office personnel.

The School District has placed a link on the School District website for reporting fraud, waste, or abuse of funds.

Supervisors will provide independent verification of days worked for employees under their supervision.

www.candorcsd.org

Audit Recommendation No. 4:

The Board and School District officials should implement processes and procedures to address leave requests that are rescinded by employees.

Response:

The School District will work with legal counsel and/or BOCES labor relations staff to prepare Administrative Regulations to govern leave requests that are rescinded by employees.

The School District will utilize payroll software to submit, verify and record requests, approvals and any amendments.

Building level administrators will provide independent verification of days worked.

Audit Recommendation No. 5:

The Superintendent should ensure any changes to CBAs and contracts are presented to and approved by the Board in a transparent manner.

Response:

The Superintendent and School Business Official will work with legal counsel and/or BOCES labor relations staff to negotiate and approve all employee CBAs, Amendments, and MOAs.

The Board of Education has directed the Superintendent to ensure that all contract amendments, and amendments to CBAs through MOAs are presented to the Board and approved by the Board in a transparent manner during the public session of Board Meetings.

The Superintendent or his designee(s) will obtain, document, and file any Board approval required to change CBAs and contracts.

Audit Recommendation No. 6:

The Business Official should provide adequate oversight of the payroll clerk and the payroll and benefits processes, including ensuring: system settings are proper; separation payments are independently reviewed for accuracy, calculated correctly and in accordance with CBAs, contracts or Board resolutions; final salary calculations and days worked are accurate; and leave is recorded timely and verified before any payments are made.

HANNAH MURRAY
Board of Education President

CANDOR CENTRAL SCHOOL

P.O. Box 145
Candor, New York 13743

BRENT SUDDABY
Superintendent of Schools

Response:

The former School Business Official resigned in June 2022, and a new highly qualified School Business Official was hired in July 2022 who will provide oversight to the payroll clerk and payroll process including assuring that system settings are proper.

The former Payroll Clerk retired in August 2021 and the new payroll clerk will be trained on proper procedures and approval and payment through the Office Procedures Manual.

Upon completion of the School District's Administrative Regulations related to separation payments, leave accrual, and leave requests, such Regulations will fully be enforced by the School Business Official.

The School District has already implemented internal three-party reviews to verify employee salaries, wages, and stipends.

Regular reviews of reports to verify non-standard payments or payroll changes now occur.

The School Business Official provides support, guidance and oversight for the payroll and benefits clerk.

Closing Statement

Fiscal responsibility to taxpayers and operational transparency are among the School District's top priorities. We appreciate the OSC examiners for conducting a thorough and focused exam and welcome each recommendation for improvement. This Audit Report is of great value to the District as we continue to implement policies and procedures that enhance transparency and accountability. In compliance with New York State General Municipal and Education law, a comprehensive Corrective Action Plan with additional information regarding the Candor Central School District's further implementation of such recommendations will be forthcoming.

Sincerely,

Hannah Murray
Board of Education President

Brent Suddaby
Superintendent of Schools

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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 reviewed CBAs, individual employment contracts, memorandums of understanding and interviewed District officials and employees to gain an understanding of the payroll and leave accrual processes as well as what benefits employees were entitled to. In addition, we inquired whether there were any written payroll and leave accrual policies or procedures.
- We reviewed the final year payroll payments for all 17 employees who left District employment during our audit period. We reviewed the salary notices, timecards and other supporting records to determine whether employees were paid at the proper rates and hours.
- We reviewed all payments made to 12 employees upon leaving the District for longevity retirement incentives and vacation and sick leave buyouts to ensure they were accurate and proper.
- We reviewed the 2020-21 and 2021-22 leave accruals for all 130 eligible employees and compared them to the CBAs, individual contracts and memorandums of understanding to determine whether leave accruals were earned in accordance with contract terms.
- We judgmentally selected 32 employees including employees covered by different CBAs, all employees who are responsible for approving leave, all employees responsible for maintaining leave accrual or usage records and all employees who received a leave buyout due to retirement. We examined leave requests and leave accrual records to determine whether leave time used was properly approved and recorded accurately. If inaccuracies were found, we reviewed the payments made related to unused leave to ensure they were still accurate and proper.

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

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

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

Appendix 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

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

Contact

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

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

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

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

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