



# Hannibal Fire Company

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## Misappropriation of Funds

**2023M-59 | July 2023**

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# Report Highlights

## Hannibal Fire Company

### Audit Objective

Determine whether the Hannibal Fire Company (Company) Board of Directors (Board) established adequate controls over cash disbursements.

### Key Findings

The Board did not establish basic internal controls over cash disbursements. As a result, the former Treasurer was able to misappropriate over \$850,000 in Company funds during an eight-and-a-half-year period. For example, he was able to:

- Disburse over \$451,000 in unauthorized checks to himself from January 2014 through May 2022.
- Use a Company credit card to make 794 personal cash advances totaling approximately \$334,900 and personal purchases totaling over \$62,300 from April 2016 through May 2022.

These improper disbursements went unnoticed for years because the Board did not review bills (claims) paid by the former Treasurer, receive written financial reports or review bank and investment statements and canceled check images. The Board also did not obtain an annual independent audit of Company records, as required.

At the onset of the audit, we learned the former Treasurer was deceased. As a result, we did not refer this matter to law enforcement.

### Key Recommendations

- Work to seek recovery of misappropriated funds from the Company's insurance provider and consult with legal counsel regarding other available remedies.
- Ensure claims are supported, audited and approved prior to payment and monitor the Treasurer's work.
- Obtain an annual audit by an independent public accountant, as required.

Company officials agreed with our findings and indicated they initiated corrective action.

### Background

The Company is a not-for-profit corporation that provides fire protection services in the Town of Hannibal in Oswego County.

The Company is composed of volunteer members (membership) and is governed by its adopted bylaws and the membership-elected Board that includes: the President, Vice President, Secretary, Treasurer and two other members. The Board is responsible for overseeing the Company's operational and financial activities. The Chief has control of the Company's firefighting operations and reports to the Board.

The Treasurer is responsible for the care and custody of all money belonging to the Company. The Company's main sources of revenues are from a fire protection contract with the Town of Hannibal and fundraising activities.

#### Quick Facts

Active Membership	31
<b>Fire Protection Contract Revenues</b>	
2022	\$281,804
2023	287,440
2024	293,189
<b>Total</b>	<b>\$862,433</b>

### Audit Period

January 1, 2020 – January 12, 2023. We extended our audit period back to April 11, 2016 to review credit card transactions and back to January 1, 2014 to review check payments made to the former Treasurer.

# Misappropriation of Funds

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## What Are Effective Internal Controls Over Cash Disbursements?

Effective internal controls over cash disbursements ensure that payments are for valid purposes, adequately supported by an invoice or receipt, properly recorded and approved prior to payment. A fire company board should develop written policies and procedures outlining the controls in the disbursement process to provide guidance to fire company officials so they know their responsibilities and what is expected of them.

In addition, a fire company board should receive periodic financial reports to monitor cash disbursements and other financial activities, and it should segregate duties to ensure that no individual controls all aspects of the disbursement process. If this is not possible due to the limited number of staff, a fire company board should implement compensating controls such as routinely reviewing bank and investment statements, canceled check images and bank reconciliations.

Fire companies with annual revenues exceeding \$400,000 are required pursuant to New York State General Municipal Law Section 209-z to obtain an annual audit by an independent public accountant and the audit report must be filed with the fire company and the municipalities in which the fire company contracts within 180 days following the end of the fiscal year audited. An annual audit helps ensure that the fire company's financial operations are properly accounted for and transactions are properly recorded and reported.

## The Former Treasurer Misappropriated Over \$850,000 of Company Funds

The former Treasurer was a member of the Company for about 60 years and was first elected to the position of Treasurer about 40 years ago. This was a position he served in until March 2022 when the membership elected a new Treasurer. Although a new Treasurer was elected, the former Treasurer's duties did not change and he continued to maintain custody and control of Company funds.

Company officials became concerned when they learned that the former Treasurer was in control of a Company credit card that they were not aware existed. Officials obtained and reviewed a credit card statement which contained several unauthorized cash advances. The President and Chief met with the former Treasurer, who admitted using the credit card for his personal benefit. The former Treasurer was immediately suspended in May 2022 and the Chief contacted the Office of the New York State Comptroller (OSC) to request an audit. The former Treasurer subsequently passed away on May 26, 2022.

Most of the Company's financial records (e.g., manual checkbook registers, bank and investment account statements, financial reports, invoices and receipts) were maintained at the former Treasurer's home rather than at the fire hall. Therefore,

the records were not readily available for review by Company officials. They were in the process of retrieving Company records from the former Treasurer after his suspension and up to the time of his death. Due to the limited amount of records on file, we obtained bank statements, canceled check images and investment statements directly from the Company's banks and investment firm to review during the audit and the Company obtained and provided us copies of the credit card statements downloaded from the credit card company's website.

Based on our review of available records, the former Treasurer misappropriated over \$850,000 of Company funds from January 2014 through May 2022 (Figure 1). The former Treasurer was able to write unauthorized checks to himself, use the Company credit card for personal cash advances and purchases, and make inappropriate withdrawals for years without detection.

<b>Figure 1: Former Treasurer's Misappropriation of Funds</b>	
<b>Checks to the Former Treasurer<sup>a</sup></b>	<b>\$451,537</b>
<b>Credit Card Cash Advances Including Fees/Charges<sup>b</sup></b>	<b>334,851</b>
<b>Credit Card Purchases<sup>b</sup></b>	<b>62,302</b>
<b>Cash Withdrawals<sup>c</sup></b>	<b>2,400</b>
<b>Total Misappropriation of Funds</b>	<b>\$851,090</b>

a From January 2014 through May 2022

b From April 2016 through May 2022. Credit card fees and automatic payments totaling \$519 were posted following the former Treasurer's death.

c From January 2020 through May 2022

The Company has an employee theft insurance policy with \$50,000 in coverage along with an excess liability policy with a coverage limit of \$450,000. Officials have filed a claim with the Company's insurance provider. However, it has not yet been determined how much, if any, of the misappropriated funds the Company will be able to recover.

The former Treasurer was able to misappropriate Company funds because the Board did not establish basic internal controls and did not review the Treasurer's work. The Company bylaws did not provide guidance on the Treasurer's duties, the cash disbursement approval and payment process or financial reporting requirements. In addition, the Board did not develop any supplemental written policies and procedures to provide guidance on these areas. The former Treasurer controlled the disbursement process and the Company's bank accounts,<sup>1</sup> including a mutual fund investment account (investment account), with no oversight by the Board. For example, he retrieved and opened the mail

1 General, charitable gaming and foreign fire insurance checking accounts; business and truck savings accounts.

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(including bank, credit card and investment account statements), processed bills for payment, maintained manual checkbook registers and prepared, signed and distributed checks.

The Company contracted with an external accountant to prepare the Company's computerized financial records and file the Company's Form 990 with the Internal Revenue Service (IRS).<sup>2</sup> However, the former Treasurer did not provide the Board with written financial reports from the computerized financial system showing monthly receipts and disbursements, budget versus actual results for revenues and expenses or cash balances. Instead, the former Treasurer read the bills (claims) to be paid at the monthly membership meetings and provided verbal updates on monthly revenues, expenses and total net profit. The Board did not audit or review the claims paid by the former Treasurer to ensure they were properly supported and for legitimate Company purposes. Additionally, the Board did not review bank and investment statements along with canceled check images to oversee financial activities. Although the Company's annual revenues exceeded \$400,000 (including fire protection contract, fundraising and other revenues), the Board did not obtain an annual independent audit, as required.

The current and former Board President told us they believed the accountant was reviewing bank statements, canceled check images and claims to ensure payments were supported and for Company purposes. However, retaining an accountant to maintain the records does not relieve the Board of its financial oversight responsibilities. Also, the Company did not have a written agreement with the accountant outlining the agreed-upon services or responsibilities and the accountant did not review the Treasurer's work.

The accountant told an OSC investigator that he trusted the former Treasurer, whom he had known for over 30 years, and therefore, did not apply the same level of professional scrutiny as he did with his other clients. The accountant stated he only reviewed the former Treasurer's manual checkbook register and the bank statements to prepare the Company's financial records. He did not review canceled check images or other supporting documentation to verify disbursements recorded in the manual checkbook registers were accurate and supported. Company officials ended the business relationship with the accountant when the former Treasurer's misappropriations were discovered.

Had the Board reviewed and approved claims before payment and regularly reviewed written financial reports, bank and investment statements and canceled check images, it may have prevented this misappropriation of funds or detected it much sooner.

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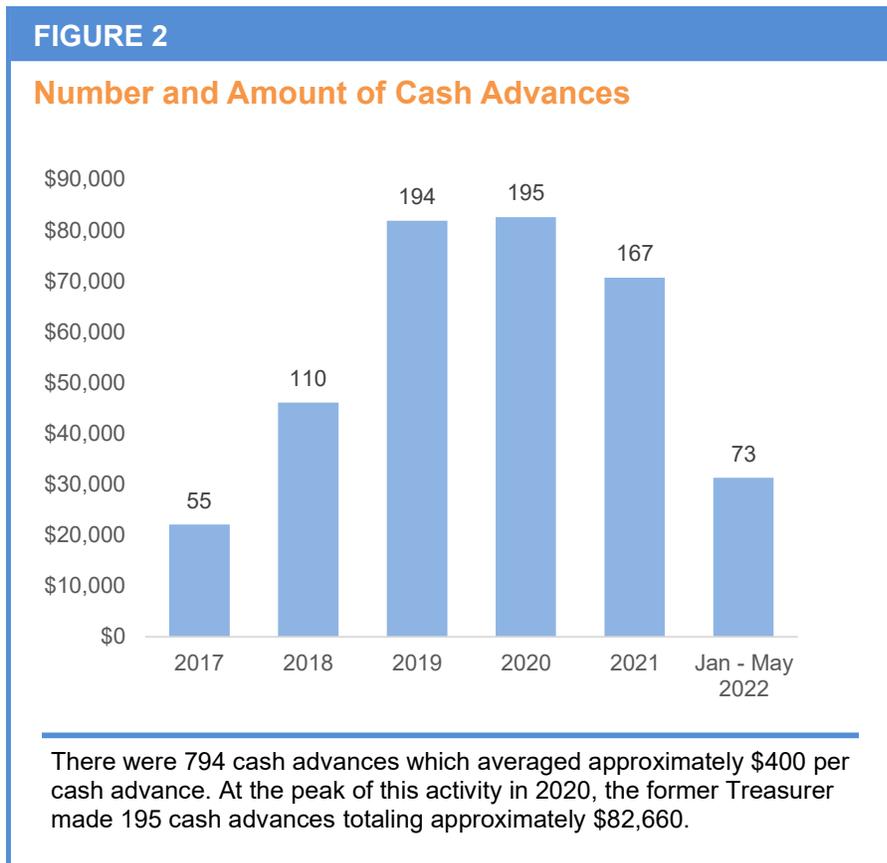
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<sup>2</sup> Form 990 is an informational tax form that income tax-exempt organizations must file each year with the IRS.

## The Former Treasurer Used the Company’s Credit Card for Personal Cash Advances and Purchases

From April 11, 2016 through September 11, 2022, there were \$413,155<sup>3</sup> in cash advances, purchases, fees and finance charges on the Company’s credit card. We reviewed a list of vendors and amounts charged to the credit card with the Company’s President, current Treasurer and Chief and they acknowledged that \$397,676 (96 percent) in charges were not for Company purposes – these were composed of personal cash advances and personal purchases made by the former Treasurer and related credit card fees and charges. The remaining charges totaling \$15,479 (4 percent) were for legitimate Company purchases.

The former Treasurer first began making unauthorized cash advances on the credit card in April 2017. From April 2017 through May 2022, he made 794 ATM<sup>4</sup> cash advances totaling \$334,851 (Figure 2).<sup>5</sup>

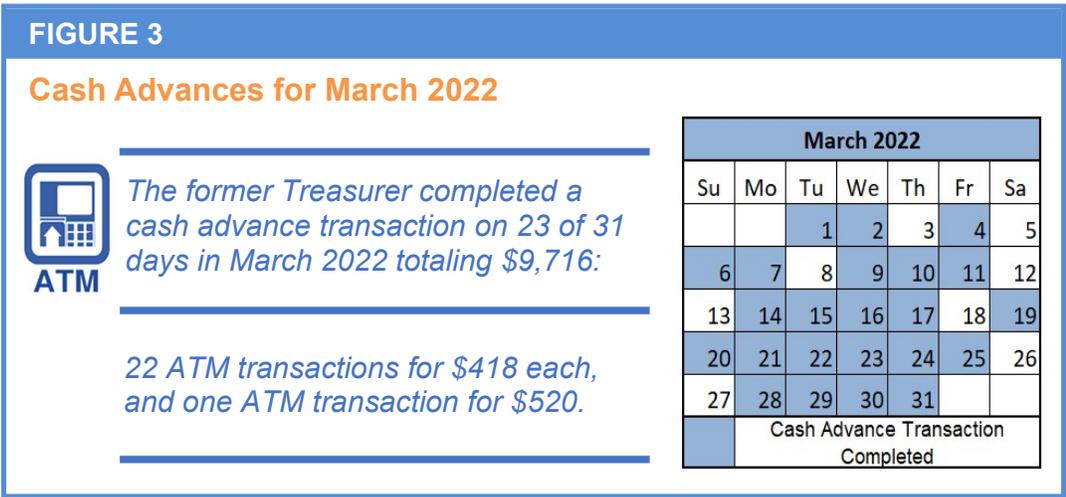


3 After the former Treasurer’s death in May 2022, there were \$519 in charges on the credit card through September 2022, when the account was closed. These charges included automatic payments (e.g., monthly subscription services) and various finance charges and late fees.

4 An ATM (automated teller machine) allows individuals to complete a banking transaction such as withdrawing money using a debit or credit card absent a bank representative or teller.

5 The cash advance amount includes fees and finance charges. A cash advance fee was incurred for each cash advance transaction.

These cash advances ranged from \$42 to \$1,500 per transaction and annual totals ranged from \$22,107 (in 2017) to \$82,660 (in 2020). The month with the highest amount of cash advances made by the former Treasurer occurred in March 2022 when he made 23 cash advances totaling \$9,716 (Figure 3).

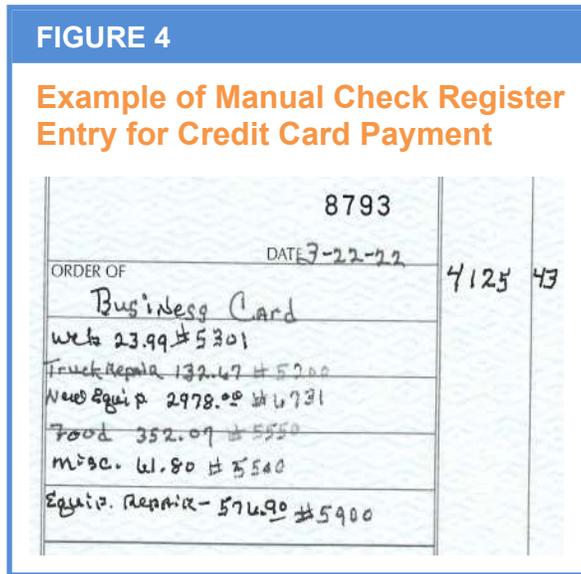


In addition to the cash advances, the former Treasurer also used the Company credit card to make personal purchases totaling \$62,302 while incurring \$523 in finance charges and late fees. Personal purchases included charges from vendors that provide automotive repair and maintenance services, rental cars and legal services, and charges from wholesale and retail stores, gas stations, hotels and restaurants (See Appendix A). The former Treasurer used funds from the Company’s general fund checking and investment accounts to pay the monthly credit card statements.

The former Treasurer recorded payments to the credit card company in his checkbook registers which were shared with the accountant, but not reviewed by anyone else. Based on our review of the limited checkbook registers available, the former Treasurer falsified entries for payments to the credit card company by recording misleading purposes and expense codes to conceal his personal use of the credit card.

For example, the March 2022 credit card statement totaled \$7,666, which included \$6,851 in cash advances and related fees and \$815 in purchases. The former Treasurer made two payments to the credit card company totaling \$6,780 from the Company’s investment account and \$4,125 from the Company’s general checking account, for total payments of \$10,905. When the former Treasurer recorded the \$4,125 payment in the checkbook register, he recorded that the payment was for the web (website), truck repair, new equipment, food,

miscellaneous and equipment repair (Figure 4). However, we determined that the only legitimate Company purchase on the credit card statement that month was for maintenance of the Company’s website (\$23.99).



### The Former Treasurer Wrote Over \$451,000 in Unauthorized Checks To Himself

We reviewed check disbursements totaling approximately \$1.2 million paid from January 1, 2020 through May 31, 2022<sup>6</sup> and found \$640,579 (53 percent) of the disbursements had no supporting documentation, such as receipts or vendor invoices. These disbursements include \$100,329 in payments to the former Treasurer, who did not earn a salary for his position. Based on the vendors that were paid, the remaining \$540,250 in disbursements could have been for legitimate Company purposes. However, given the lack of supporting documentation, there is no assurance that these payments were proper.

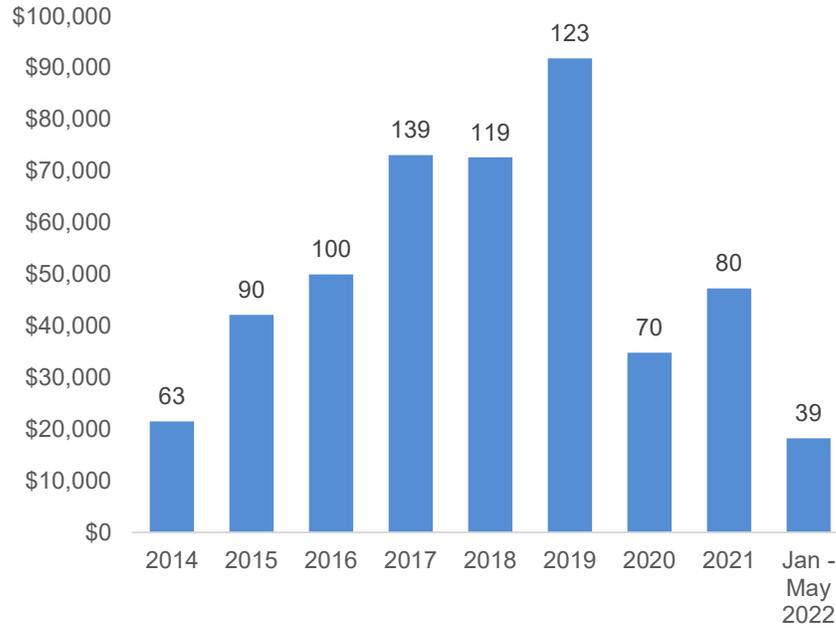
We expanded our testing of check payments to the former Treasurer back to 2014 and found that he wrote 823 unauthorized checks totaling \$451,537 to himself from January 1, 2014 through May 2022 (Figure 5).<sup>7</sup> For example, in 2014, he wrote 63 checks totaling \$21,519 to himself and by 2019, the number and amount of checks increased to 123 checks totaling \$91,836. We found no supporting documentation or authorization for any of these disbursements.

6 See Appendix C for our sampling methodology. This test did not include payments to the Company’s credit card vendor, which were tested separately.

7 See Appendix C for our testing methodology.

**FIGURE 5**

**Number and Amount of Unauthorized Checks to the Former Treasurer**



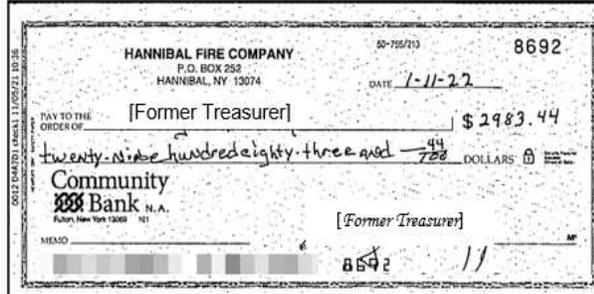
There were 823 checks paid to the former Treasurer totaling \$451,537. At the peak of this activity in 2019, the former Treasurer wrote 123 checks totaling \$91,836.

To conceal these misappropriated disbursements, the former Treasurer recorded a known Company vendor (e.g., hardware store, insurance company, fire equipment company) as the payee in the checkbook register, which the accountant used to record the disbursements in the accounting records. From the limited records available to review, we compared 258 checks made out to the former Treasurer totaling \$122,883 to the payees that were recorded in the financial records and/or checkbook registers. We found 254 checks totaling \$122,276 written to the former Treasurer that indicated other payees in the checkbook register and/or financial records. For example, in January 2022, the former Treasurer wrote a check for \$2,983.44 to himself. However, he recorded the payee as a fire apparatus vendor in the checkbook register (Figure 6).

**FIGURE 6**

**Check Payable to Former Treasurer**

Canceled Check Image Payable to the Former Treasurer



Former Treasurer's Manual Checkbook Register

8692	
DATE 1-11-22	
ORDER OF [Fire Apparatus Vendor]	2983 44
# 5200	

The financial records showed the former Treasurer as the payee for the remaining four checks totaling \$607. However, there were no receipts or other supporting documentation to show that these payments were for legitimate Company purposes.

**The Former Treasurer Inappropriately Withdrew \$2,400 From Company Bank Accounts**

In September 2020, the former Treasurer withdrew \$1,900 from a Company bank account and there was no documentation indicating the reason for this withdrawal or that it was for a legitimate Company purpose. The former Treasurer also made a \$500 ATM withdrawal in January 2022 from the Company's general checking account and indicated in the checkbook register that the payment was for tires. However, the Chief and Assistant Chief told us they had no record that tires were purchased in January 2022 for Company purposes and they both indicated that cash is not used as a form of payment when purchasing goods and services for Company vehicles.

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## **The Former Treasurer Likely Used Company Funds to Pay Personal Utility Bills**

The Company receives two monthly statements from its utility service provider (utility provider) for electric and gas services provided to the fire hall and another Company property. From January 2020 through May 2022, the former Treasurer made 30 payments to the utility provider totaling \$30,686. We reviewed 21 payments totaling \$23,632 and found 19 instances (90 percent) in which the Company overpaid the utility provider a total of \$2,864. For example, in February 2021, the Company paid the utility provider \$1,484. However, statements for this same timeframe indicated the Company only owed \$1,112, resulting in an overpayment of \$372.

This overpayment for February 2021 and the overpayments for other months we reviewed were not applied as credits on the Company's next billing statements, so they do not appear to be for Company purposes. It is likely the former Treasurer used Company funds to pay his personal utility bills along with the Company's. However, we did not have access to the former Treasurer's personal utility account statements to confirm this. In addition, we were unable to review the vendor statements for nine payments to the utility provider totaling \$7,053 because they were not on file and Company officials were unable to obtain them from the vendor. It is likely portions of these payments were also not for Company purposes.

## **The Board Improved Controls After the Misappropriated Funds Were Identified but Additional Improvements Are Still Needed**

The Board has implemented some changes to improve internal controls over the cash disbursement process since the former Treasurer's misappropriations were discovered, but additional improvements are still necessary. We identified the following improvements:

- Checks now require two signatures (the President and Treasurer).
- Claims (receipts, invoices) are now reviewed and approved by the Board prior to payment by the Treasurer.
- The Treasurer prepares abstracts each month listing the claims to be paid. The abstract includes the payee name, amount due, check number and purpose of each claim and it is signed by both the President and Treasurer to document the Board's audit and approval of the listed claims.

In addition, the President and Treasurer told us that the entire Board now reviews monthly bank and investment account statements, along with canceled check images. However, we were unable to confirm this new control is in place because the Board did not maintain documentation as evidence that this occurred, such

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as Board member initials/signatures on the statements or notations in the Board meeting minutes indicating the Board reviewed the documents. The Company also hired a new accounting firm to establish and maintain computerized financial records and file the Company's Form 990. However, as of the end of our fieldwork on January 12, 2023, the Board had not entered into a contract with the firm to define the services to be provided and officials had not begun receiving financial reports to assist in monitoring cash disbursements, the budget and other financial activities.

To evaluate the Company's new claims audit and cash disbursement process, we reviewed all Company disbursements totaling \$247,800 that were paid from June 1 through September 30, 2022. Except for minor discrepancies, which we discussed with Company officials, the disbursements were listed on approved abstracts and the checks contained two signatures. While the disbursements were for proper Company purposes, approximately \$21,036 (8 percent) in disbursements were not adequately supported. For example, disbursements totaling \$7,210 did not have any supporting documentation and disbursements totaling \$13,826 were paid from vendor billing statements that lacked a detailed itemization of the specific goods and/or services purchased. When the Board approves claims without adequate supporting documentation, there is an increased risk that claims could be paid that are not for valid Company purposes.

## **What Do We Recommend?**

The Board should:

1. Continue to work with the insurance provider to seek recovery of the misappropriated funds to the extent coverage is available and consult with legal counsel regarding other available remedies to recoup the misappropriated or missing funds.
2. Ensure Company credit cards include restrictions prohibiting cash advances.
3. Review and amend Company bylaws and/or adopt written policies and procedures to provide guidance over key aspects of financial operations including cash disbursements, credit card usage, recordkeeping requirements and the claims auditing process.
4. Audit and approve claims before payment by the Treasurer and ensure the authorization to pay claims is documented on the abstracts and in Board meeting minutes.
5. Ensure that all claims have adequate supporting documentation (e.g., itemized invoices or receipts) to demonstrate they are valid Company expenses before approving them for payment.

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6. Routinely monitor the Treasurer's work by reviewing the Company's bank and investment statements and reconciliations, canceled check images, any withdrawals and ATM activity, and financial records and reports. Evidence of the reviews should be documented in Board meeting minutes and/or in the records.
  7. Ensure periodic financial reports are prepared and presented to the Board showing funds received and disbursed during the month, reconciled cash balances and budget-to-actual results.
  8. Obtain an annual audit by an independent public accountant, as required by law.
  9. Enter into a written agreement for accounting services to document the accounting firm's responsibilities, duties and compensation.

The Treasurer should:

10. Maintain all Company financial documents (e.g., bank statements, canceled check images, invoices, receipts) at the fire hall.
11. Make payments only after a proper audit and approval of claims by the Board and retain all supporting documentation for payments.
12. Work with the accounting firm to maintain accurate, completed and up-to-date accounting records and provide monthly financial reports to the Board to assist with monitoring financial operations.

# Appendix A: Personal Purchases on the Company's Credit Card

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**Figure 7: Personal Credit Card Purchases**

Type	Number of Transactions	Total Amount
<b>Automotive Repair and Maintenance and Gas Stations</b>	389	\$29,064
<b>Wholesale and Retail Stores</b>	86	16,165
<b>Hotels and Restaurants</b>	18	5,128
<b>Online Retailer</b>	13	4,015
<b>Utilities, Cellular, Cable and Streaming Services</b>	21	3,996
<b>Rental Cars</b>	8	2,173
<b>Legal Services</b>	2	1,500
<b>Miscellaneous</b>	2	261
<b>Total</b>	<b>539</b>	<b>\$62,302</b>

# Appendix B: Response From Company Officials

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## Hannibal Fire Company

P.O. Box 252, 155 Oswego Street, Hannibal, New York 13074

Phone: (315) 564-5601 Fax: (315) 564-6536



7/6/2023

Dear Rebecca Wilcox,

The Hannibal Fire Company would like to thank you and everyone who has put effort in completing this audit for the Hannibal Fire Company. The Board of Directors has received the preliminary draft report from [REDACTED] and has reviewed it. We would like to inform the Office of the State Comptroller that the Hannibal Fire Company is following the recommendations as detailed out in the preliminary report. We have put in place, with the help of the new administration, checks and balances along with numerous other procedures.

Thank you for your time

Michael Flack  
President

Nathan Sweeting  
Secretary

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*"Proudly Serving the Community Since 1910"*

Fire Rescue EMS

## Appendix C: 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 Company officials and reviewed Company bylaws and Board meeting minutes to obtain an understanding of the Company's financial operations related to claims processing, disbursements, annual audit requirements and Company operations.
- We reviewed all Company bank statements from January 1, 2020 through September 30, 2022 to determine whether bank transfers and withdrawals totaling \$458,479 were for legitimate Company purposes.
- We reviewed Company credit card transactions made from April 11, 2016 through September 1, 2022 totaling \$413,155 to determine whether they were supported and for Company purposes. We interviewed the Company's President, Treasurer and Chief and reviewed available supporting documentation to determine the amount of purchases made using the credit card that were for valid Company purposes. We documented the number and amount of cash advances and related fees, personal purchases and related finance charges. Finally, we traced and documented payments made to the credit card vendor from Company bank and investment accounts.
- We reviewed all 1,319 check disbursements listed on bank statements from January 1, 2020 through September 30, 2022 totaling \$1,449,571 and examined the canceled check images. We compared these disbursements to the available supporting documentation – such as invoices and receipts – to determine whether they were adequately supported and for Company purposes. Additionally, during our review, we performed a comparison of the payee recorded on the canceled check images to computerized financial records and manual checkbook registers (when available) and noted any discrepancies. We extended the audit period back to January 1, 2014 to identify checks payable to the former Treasurer and performed similar procedures to determine whether the payments were supported and in agreement with the payee recorded in the computerized financial records.
- We reviewed the Company's insurance policy to determine whether the former Treasurer and other Board members were bonded and/or insured. We spoke with the Company's insurance provider to confirm the claim has been filed by the Company and the policy limitations.

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.

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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.

Good management practices dictate that the Board has the responsibility to initiate corrective action. As such, the Board should prepare a written corrective action plan (CAP) that addresses the recommendations in this report and forward it to our office within 90 days. 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. We encourage the Board to make the CAP available for public review.

## Appendix D: 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

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**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)

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

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

**SYRACUSE REGIONAL OFFICE** – Rebecca Wilcox, Chief of Municipal Audits

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