IT Asset Management

2022-MS-2 | March 2023

Contents

Report Highlights

Audit Objective

Determine whether officials in 20 school districts (Districts) appropriately tracked, inventoried and safeguarded information technology (IT) assets acquired or in use during the audit period.

Key Findings

Officials from the 20 Districts audited did not always appropriately track or inventory IT assets, maintain complete IT inventory records or establish adequate controls to safeguard IT assets.

We selected 1,155 IT assets to confirm they were inventoried; 945 of these were also tested to determine whether they could be located. We found 22 percent of these IT assets costing about $279,270 were not properly accounted for. Specifically, 11 percent, including 81 Chromebooks, could not be located and 15 percent were not inventoried.

- None of the 20 Districts implemented policies or procedures specific for IT equipment inventory.

- Nineteen Districts did not inventory all IT assets or conduct annual inventories.

- Seventeen Districts could not locate all IT assets.

- Eight Districts did not have adequate physical controls to protect IT assets from damage.

- Costs for nearly 75,400 IT assets and acquisition dates for approximately 62,000 IT assets were not recorded in the IT asset inventory records Districts maintained.

- About 4,400 inventoried IT assets had missing or duplicated serial numbers and approximately 4,800 IT assets were missing locations or employees assigned.

As a result, officials exposed the approximately $21.8 million investment in IT assets made during the audit period to potential theft, loss or misuse.

Key Recommendations

- Maintain complete and accurate inventory records.
- Establish controls to safeguard IT assets.

Background

All 20 Districts have an elected Board of Education (Board) responsible for their District's general management.

Each District's IT Department has an individual (IT Director) responsible for overseeing its IT Department, including IT asset inventory management.

Geographic information on the 20 Districts selected for audit, along with individual District facts and findings are compiled in Appendix A, Figures 5, 6 and 7 of this report.

This global report summarizes the issues at the 20 Districts audited. Each District received an individual report on their specific findings. Excerpts from District officials' responses to the individual reports are listed in Appendix B of this report. District officials' full responses can be found in the individual reports.

Quick Facts	
Districts Audited	20
Total Approximate Cost of IT Assets Purchased or Leased in Our Audit Period	$21.8 Million

Audit Period

July 1, 2019 – March 31, 2022. Appendix C details audit period extensions to conduct certain audit testing.

IT Asset Management

School districts purchase a wide variety of IT equipment, such as interactive displays and desktop computers, as well as highly portable items, such as monitors, laptops and tablets. These assets can make up a significant portion of a district's IT asset inventory, in both value and number. School district officials are responsible for providing oversight to ensure that assets are protected from loss, inventory records are current, and assets can be easily located.

With the onset of the COVID-19 pandemic, school districts acquired a significant number of IT assets to transition to remote and hybrid learning. This influx of new and often highly portable IT assets highlighted the importance of tracking and inventorying practices to ensure that taxpayer funds are appropriately spent and safeguarded.

How Should District Officials Inventory and Safeguard IT Assets?

A school board should adopt a comprehensive written policy that sets forth guidelines and procedures for establishing and maintaining IT asset inventory. Although some IT assets could be considered fixed assets, IT assets' portability and access to a district's network and/or confidential data poses a distinct risk of loss or misuse. Given this risk, school district officials should establish a separate, well-defined policy that includes guidance for school district officials to maintain detailed, up-to-date inventory records for all IT assets including:

- Adding new equipment to the inventory,
- Notifying the IT Department when equipment is reassigned, lost or stolen,
- Documenting and updating the inventory for equipment disposal, and
- Annually reviewing the physical inventory.

Inventory records should include a description of each item including the make, model and serial number; the name of the individual to whom the device is assigned, if applicable; the physical location of the asset; and relevant purchase or lease information including the initial cost, depreciation and acquisition date.

In addition, school district officials should verify the accuracy of IT asset inventory records through annual physical inventory counts. Devices should be periodically examined to assess their condition and to verify accurate location information in the inventory records. Maintaining complete and up-to-date IT asset inventory records also helps a school board develop and implement an effective IT equipment replacement plan. To safeguard IT assets from loss, theft or misuse, IT assets should be in a locked and secured area with environmental controls such as smoke detectors, fire alarms and extinguishers, and protection from water damage.

Officials Did Not Always Appropriately Safeguard IT Assets

Locating Assets – Although three Districts were able to locate all IT assets tested, 17 Districts could not locate 103 assets totaling approximately $32,700 based on recorded or approximate costs from recent purchases of the 945 IT assets we selected to physically confirm were in the Districts' possession (Figure 1).

The most common unlocated assets were Chromebooks, which accounted for 81 of the 103 total unlocated assets. We estimate, based on the average cost of Chromebooks purchased by all Districts in our audit scope, the total cost of these 81 unlocated Chromebooks to be $18,400. Most of these Chromebooks were issued to students.

FIGURE 1

IT Assets Selected

Located   Not Located

11%

103 of 945 IT assets could not be located

The other 22 unlocated IT assets included assets not normally tracked (such as computer monitors or projectors) or that were assigned to staff and students for remote learning and never returned (such as laptops and iPads). These assets cost approximately $12,300 based on the average cost of similar assets purchased during our scope. Additionally, some IT assets were disposed, and records were not updated to reflect the disposal.

Finally, 16 of the 103 unlocated assets were also not inventoried and are included in the 171 total assets we were unable to trace to Districts' inventory records, covered in the Officials Did Not Appropriately Inventory IT Assets section of this report.

Retrieving Assets – Thirteen Districts did not have effective procedures to retrieve or recover an unreturned student-assigned device when a student left the District. Furthermore, none of the 13 Districts could provide evidence they attempted to retrieve missing assets or recover their cost.

Some District officials explained they attempt to recover missing student-assigned devices by sending letters and/or emails and seek reimbursement from students' parents or guardians when a device is not returned or no longer needed for learning. Additionally, IT Directors at four Districts told us they did not consider Chromebooks missing because the devices were not expected to be returned when school was not in session. However, these Chromebooks had not
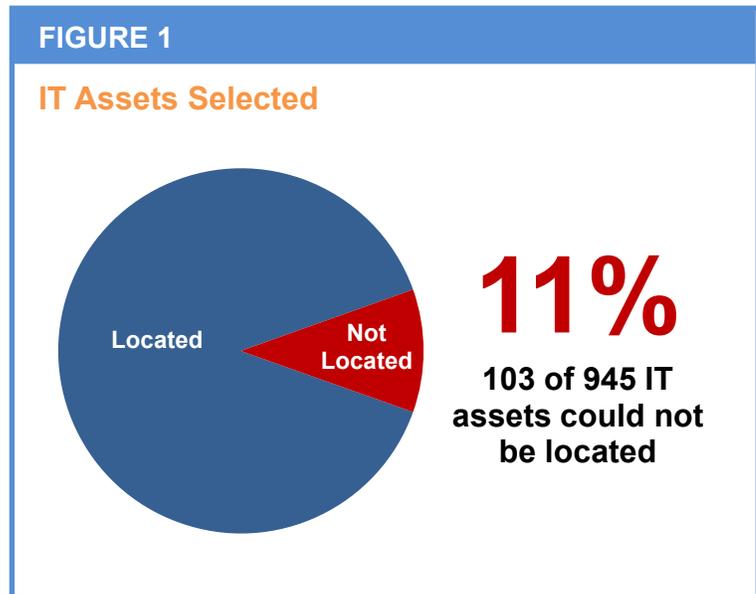
connected to the Districts' respective networks for at least four months, which could be an indication that they are missing.

District officials should be able to account for all IT assets and assets should be returned when they are no longer needed. Further, Districts should have written procedures that address recovery or reimbursement of student devices when they are not returned.

Physical Controls – Network hardware was unlocked and/or unprotected from environmental damage at eight Districts. During our building walk-throughs and inspection, we observed IT assets stored in unlocked areas such as hallways and libraries, or unlocked network closets (Figure 2). In addition, some Districts also had evidence of environmental damage, such as water infiltration in locations where IT assets were stored, including seepage from unprotected floors, and water leakage from ceilings above IT assets (Figure 3).

<table>
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FIGURE 2

Unsecured Asset Storage and Unlocked Network Closet

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FIGURE 3

Asset Storage Exposed to Water Infiltration

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Officials Did Not Appropriately Inventory IT Assets

Inadequate Policies – Of the 20 Districts we selected, only one District's Board established a specific written policy requiring an IT equipment inventory be maintained and procedures for inventory management be established. However, that District's Board-adopted policy was not implemented, and as a result those inventory procedures were not established. Four additional Districts adopted IT policies which required their respective IT Directors to create procedures for inventory management, including adding equipment to inventories and performing physical inspections. However, none of the four IT Directors could provide their procedures.

Additionally, we reviewed Districts' Board-adopted fixed asset or network and data security policies (Policies) where applicable, if any, to determine whether they provided guidance or procedures for IT Departments to apply to IT assets. We found 18 of the 20 Districts had a Policy, and of those, only two specifically included all IT assets/equipment.

Most of the Policies we reviewed defined a fixed asset to be a long-term (i.e., lasting more than one year) tangible resource, intended to be continuously held or used and may include, among other categories, machinery and equipment. Based on that definition of a fixed asset, most, if not all, IT assets we reviewed should have been tracked and inventoried accordingly.

The Districts' Boards were not reviewing or monitoring compliance with their respective adopted Policies. As a result, the Policies did not always meet the needs of the Districts' for tracking IT assets. For example, at the time of our review:

- Seven Policies had not been revised in over five years from the last date they were approved.

- Eight Policies contained nearly identical language, indicating Boards were adopting "templated" policies, without incorporating the specific needs of their respective District.

- Thirteen Policies required that differences between the inventory and property records should be traced, explained, and documented.

- One District had two Policies with conflicting requirements; one Policy required fixed assets over $800 to be inventoried with 11 recorded attributes, while the other required all technology equipment (regardless of cost) to be inventoried with seven recorded attributes.

Districts' staff did not comply with the requirements for inventorying IT assets. IT staff from eight Districts told us they were unaware of their individual Policy requirements. Officials also told us their respective Policy did not apply to IT assets because officials assumed the depreciation dollar threshold accounting requirements ranging from $800 to $5,000 also applied to tracking and inventorying of IT assets. However, District Policies should be comprehensive and include clear guidance to track all IT assets for accountability purposes, regardless of defined depreciation thresholds.

Inventory Records – All 20 Districts maintained inventory records in a variety of formats, ranging from manually entered spreadsheets to help desk software programs. Seventeen of the 18 Districts' Policies required various descriptive attributes be included in the respective IT asset inventory record; one District's Policy did not require any specific attributes to be recorded.

The primary attributes that should be recorded for inventory records are a serial number, the location of the asset, and the individual that the asset is assigned to (if applicable). These attributes should aid in locating and inventorying assets. All 20 Districts' inventory records included some combination of (if not all) these primary attributes, regardless of Policy requirements. We reviewed 95,750 asset entries from our sample of 56 inventory lists and found nearly 4,400 asset entries had missing or duplicated serial numbers and approximately 4,800 asset entries were missing locations or employees assigned. Without these attributes, locating an asset becomes difficult if not impossible.

Additionally, Districts should also record secondary attributes that do not necessarily aid in tracking and inventorying IT assets but are important for other operational needs. For example, the initial cost and acquisition date do not aid in tracking an asset but are useful for determining overall cost or age of assets, which in turn, could ensure appropriate insurance coverages are maintained and assist in planning for replacement of assets reaching the end of their useful life.

These secondary attributes were not always recorded. As a result, the costs for nearly 75,400 IT assets and acquisition dates for approximately 62,000 IT assets were not recorded in the IT asset inventory records. Although the Districts' respective accounting records have cost, acquisition date and vendor information for IT assets, this information is not easily compiled for inclusion in each District's respective IT asset inventory records and cannot easily aid in planning for future IT asset investments. Therefore, the cost and age of all IT assets currently in use by the Districts was undetermined at the conclusion of our fieldwork.

These omissions of primary and secondary attributes from inventory records generally occurred because IT Directors were often unaware of Policy or procedural requirements to include them in the records, or because of employee errors, new and unfamiliar software systems, and/or staffing issues.

Annual Inventories – Nineteen of 20 Districts did not conduct adequate annual inventories. Eleven Districts did not perform any physical inventories. Five Districts' IT Directors or their staff told us they conducted physical inventories, however, they did not maintain documentation to support that an inventory was conducted, such as a report to the Board. Three Districts provided documentation that an inventory was conducted, however the documentation provided was incomplete. Specifically:

- One District did not inventory teachers' laptops or Chromebooks,

- One District inventoried only Chromebooks, and

- One District did not inventory equipment at all District buildings or portable assets, and the results were considered unusable by the IT Department.

The Districts' IT Department staff generally told us they did not have time to conduct physical inventories because their workloads increased due to the increased number of IT assets acquired during the COVID-19 pandemic. However, during this period Districts made significant investments in IT assets and resources for the Districts to shift to a hybrid and remote environment. As a result, the need to properly account for IT investments also increased, and required sufficient controls to track and safeguard these IT assets. Additionally, four Districts told us they did not track certain types of IT assets, such as monitors or cameras, so these assets would not be counted in an annual inventory even if one had been performed.

We attempted to trace 1,155 assets to the Districts' IT inventory records[1] and found 171 assets (15 percent), costing approximately $261,600 were not included in their respective records (Figure 4). Further, 16 of the assets missing from Districts' inventory records could also not be physically located by officials at seven Districts.

Had Districts conducted adequate physical inventories, the inaccurate and missing information in their records should have been corrected and these assets should have been included in their respective inventories.

FIGURE 4

IT Assets Selected

Inventoried

Not Inventoried

15%

171 of 1,155 IT assets were not inventoried

The overall failure to maintain adequate inventory records and conduct adequate annual inventories exposes IT assets to loss, theft or misuse. Further, complete, accurate, and up-to-date inventory records help District officials ensure that IT assets are properly insured, tracked through their life cycle and replaced as necessary. Additionally, when inventory records are incomplete, and assets are not properly accounted for, District officials cannot ensure taxpayers that money invested in IT assets has been appropriately spent or safeguarded. Finally, IT system components should always be in a locked and secured area to further safeguard them from damage or loss.

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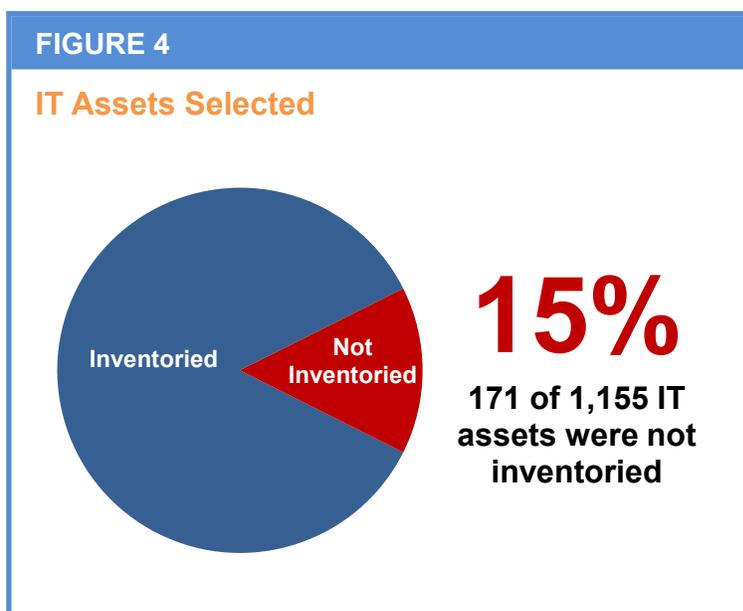
1   See Appendix C for information on our sampling methodology.

What Do We Recommend?

The Districts' Boards should:

1. Adopt specific comprehensive written policies and/or develop procedures to appropriately track and inventory IT equipment. Policies and procedures should include guidance and processes for:

    - Maintaining detailed, up-to-date inventory records for all IT equipment,

    - Adding new equipment to the inventory,

    - Notifying the IT Department when equipment is reassigned, lost or stolen,

    - Documenting and updating the inventory when equipment is disposed, and

    - Annually reviewing the physical inventory.

2. Require their District's IT Directors to perform a physical inventory of all IT equipment, locate missing and unaccounted-for equipment and update inventory records accordingly.

3. Develop a process to retrieve student devices that are not returned at the end of the school year.

District officials should:

4. Review and comply with applicable District policies.

5. Ensure District inventory records include the details necessary to adequately track and locate IT assets and that asset records minimally include the make, model and serial number; the name of the individual to whom the device is assigned, if applicable; the physical location of the asset; and relevant purchase or lease information including the initial cost, depreciation and acquisition date.

6. Perform a complete, annual physical inventory and compare the results to the inventory records. Take appropriate action to follow up on any discrepancies.

7. Update inventory records to track assets not included in District records.

8. Ensure IT assets are properly accounted for, secure, and safe from environmental damage.

Appendix A: Individual District Facts and Findings

School Districts Selected[a]
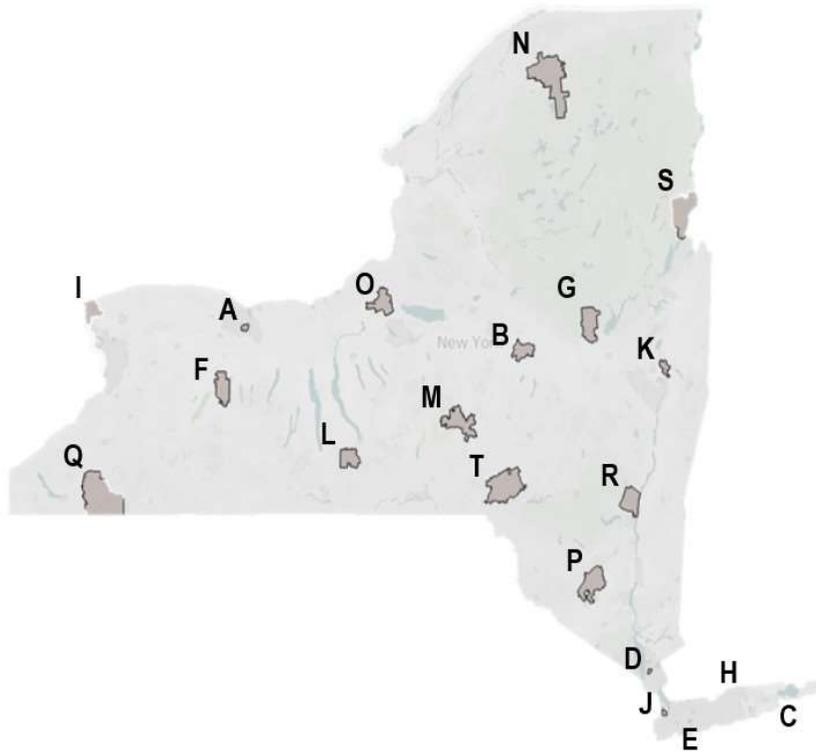
A.	Brighton Central School District (CSD)	**K.**	Mechanicville City SD
B.	Central Valley CSD At Ilion-Mohawk	**L.**	Newfield CSD
C.	East Quogue Union Free School District (UFSD)	**M.**	Norwich City SD
D.	Elmsford UFSD	**N.**	Parishville-Hopkinton CSD
E.	Freeport UFSD	**O.**	Phoenix CSD
F.	Geneseo CSD	**P.**	Pine Bush CSD
G.	Gloversville Enlarged City School District (SD)	**Q.**	Randolph CSD
H.	Kings Park CSD	**R.**	Saugerties CSD
I.	Lewiston-Porter CSD	**S.**	Ticonderoga CSD
J.	Manhasset UFSD	**T.**	Walton CSD

a) See Appendix C for information on our sampling methodology.

FIGURE 6: Individual District Facts

District	Enrollment	Staff	Total Approximate Cost of IT Assets Purchased or Leased in Our Audit Period
Brighton CSD	3,378	770	$3.37 million
Central Valley CSD	2,090	391	1.2 million
East Quogue UFSD	388	96	322,000
Elmsford UFSD	1,036	182	648,000
Freeport UFSD	6,567	930	2.79 million
Geneseo CSD	849	354	600,000
Gloversville Enlarged City SD	2,460	480	1 million
Kings Park CSD	2,770	748	410,000
Lewiston-Porter CSD	1,933	324	640,000
Manhasset UFSD	3,051	879	2.53 million
Mechanicville City SD	1,356	364	843,000
Newfield CSD	709	237	464,000
Norwich City School District	1,719	375	322,000
Parishville-Hopkinton CSD	345	85	174,000
Phoenix CSD	1,704	325	2.1 million
Pine Bush CSD	4,812	1,076	1.8 million
Randolph CSD	838	202	782,000
Saugerties CSD	2,363	520	422,000
Ticonderoga CSD	713	161	233,000
Walton CSD	847	121	1.11 million
Totals	**39,928**	**8,620**	**$21.8 million**

FIGURE 7: Individual District Findings

District	IT Assets					
	Total Tested	Not Located	Not Inventoried	Not Located or Inventoried	Total Not Accounted For	Percent Not Accounted For
Brighton CSD	64	3	1	0	4	6%
Central Valley CSD	60	2	2	1	5	8%
East Quogue UFSD	30	0	6	0	6	20%
Elmsford UFSD	45	0	7	0	7	16%
Freeport UFSD	60	7	15	4	26	43%
Geneseo CSD	65	5	3	0	8	12%
Gloversville Enlarged City SD	60	9	12	1	22	37%
Kings Park CSD	60	2	3	0	5	8%
Lewiston-Porter CSD	82	17	10	0	27	33%
Manhasset UFSD	60	6	6	0	12	20%
Mechanicville City SD	55	5	10	5	20	36%
Newfield CSD	51	1	10	2	13	25%
Norwich City SD	60	5	2	0	7	12%
Parishville-Hopkinton CSD	63	6	17	1	24	38%
Phoenix CSD	65	0	3	0	3	5%
Pine Bush CSD	55	4	0	0	4	7%
Randolph CSD	53	2	3	0	5	9%
Saugerties CSD	60	3	17	0	20	33%
Ticonderoga CSD	40	0	4	2	6	15%
Walton CSD	67	10	24	0	34	51%
Total	**1,155**	**87**	**155**	**16**	**258**	**22%**

Appendix B: Excerpted Responses From District Officials

We provided a draft copy of this global report along with an individual report on their specific findings to all 20 Districts we audited. We requested and received responses to the findings and recommendations in these reports from each District. The following comments were excerpted from each of the District's responses.

Brighton CSD – "The District acknowledges the benefits of adopting a comprehensive policy and related regulation specific to the accounting and tracking of IT assets. The District will draft a policy for the Board's consideration that contains the elements recommended in the Report of Examination."

Central Valley CSD – "…[T]he Office of the State Comptroller needs to coordinate with the 12 regional information centers state-wide to insure proper handling of the millions of dollars in IT assets they coordinate and oversee for public schools."

> OSC Response: While we recognize the role of the regional information centers, Central Valley CSD was the auditee and is financially responsible for its IT assets, whether leased or owned.

East Quogue UFSD – "We acknowledge that, although we fared well in comparison to others, we have work to do in order to achieve a 100% level in this area."

Elmsford UFSD – "The District accounts for all equipment that is purchased going beyond the existing Board-adopted policy. ..."

Freeport UFSD – "Our IT assets are in the hands of the correct individuals and are being used as intended."

Geneseo CSD – "The Technology Office has already begun the work in adding the recommended fields in a more comprehensive inventory of IT assets for the district and are already auditing the mobile devices that are issued to both staff members and students."

Gloversville Enlarged SD – "We will review our current Asset Tracking policy and layout responsibilities to buildings, departments, and individuals. After reviewing the policy and making the appropriate changes we will send this to the Board of Education for approval."

Kings Park CSD – "While we understand the need to ensure the proper purchasing, inventorying, safeguarding, and tracking of all District assets, and we plan to address all of the audit team's recommendations, we have included a few areas of clarification and disagreement. ..."

Lewiston-Porter CSD – "…[T]he area of improvement appears to be that the records need to be consolidated and more detailed. Consolidation of records is not the same as not having inventory records."

Manhasset UFSD – "…[W]e would like to note that the audited period covered the time of the COVID-19 pandemic's inception and when the District was a victim of a criminal ransomware attack."

Mechanicville City SD – "Our district prioritized the acquisition and access, along with the safety, and education of our students throughout the COVID-19 pandemic."

Newfield CSD – "Prior to the Fall of 2020, the district had few tech related assets and did not have a system or protocol for inventorying assets as the district was not a 1:1 district."

Norwich City SD – "The Board of Education of the Norwich City School District and district administration welcome your suggested improvements and appreciate the effort of OSC staff in their review of our procedures as they relate to IT asset management."

Parishville-Hopkinton CSD – "The district has reviewed, and are updating, the policies related to IT acquisition, maintenance, and disposal."

Pine Bush CSD – "The district was forced into the one-to-one Chromebook world when the pandemic hit without adequate time to plan the rollout, which brought about many challenges."

Phoenix CSD – "We intend to comply with all board policies and work with the school board to make certain policies related to IT assets are in concert with the recommendations of this audit."

Randolph CSD – "The District welcomed the audit process and the constructive feedback it provides us. We have already reflected on the process, and will continue to in order to better refine our practices to enable us to deliver the highest quality service to our community."

Saugerties CSD –"It is our goal to be as accurate as possible and know that the findings in the Draft Audit Report are issues that need to be addressed."

Ticonderoga CSD – "The District accepts the recommendations from the IT audit conducted. In response, the District has begun the process of amending our current fixed asset policy. ..."

Walton CSD – "While a written procedure beyond [the District's Board-adopted Policy] had not been previously formally reviewed by the board, internal IT Asset procedures…have been followed since 2017. ..."

Appendix C: 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 selected 20 Districts for audit from a list of school districts (excluding NYC schools) with enrollment greater than 300 and not currently in the OSC audit process at the time of selection. We classified school districts into four groups by enrollment and, using a random number generator, selected Districts from these groups. The list was broken out by geographic region for an even representation of school districts across the State for this multi-unit audit.

- We interviewed District officials and reviewed District policies and Board minutes to gain an understanding of IT asset management.

- We reviewed District IT asset records provided to determine if the records contained sufficient information to identify IT assets.

- We selected a sample of 945 IT asset purchases or leases, from District invoices and student device reports. We selected the largest invoice(s) from each IT vendor and generally selected IT assets over $175 when possible. The student devices were selected based on four-month school access inactivity report. We reviewed purchase orders, invoices, and/or packing slips and District inventory records to determine if assets were added to the inventory record and physically located in the Districts.

- We performed walk-throughs of District facilities and judgmentally selected 210 assets to determine whether the assets were accurately recorded on the inventory record. During our visual inspection of District IT assets, we assessed the general condition of their locations for the potential risk of damage or loss. We extended our audit period through the last day of fieldwork to observe inventory at each District as follows:

• Brighton CSD	July 11, 2022	• Mechanicville City School District	July 28, 2022
• Central Valley CSD At Ilion-Mohawk	July 12, 2022	• Newfield CSD	June 13, 2022
• East Quogue UFSD	May 25, 2022	• Norwich City School District	July 5, 2022
• Elmsford UFSD	July 7, 2022	• Parishville-Hopkinton CSD	June 14, 2022
• Freeport UFSD	July 22, 2022	• Phoenix CSD	June 13, 2022
• Geneseo CSD	June 27, 2022	• Pine Bush CSD	June 15, 2022
• Gloversville City School District	July 7, 2022	• Randolph CSD	June 30, 2022
• Kings Park CSD	July 14, 2022	• Saugerties CSD	May 12, 2022
• Lewiston-Porter CSD	June 17, 2022	• Ticonderoga CSD	July 19, 2022
• Manhasset UFSD	July 11, 2022	• Walton CSD	June 29, 2022

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 relevant population size and the sample selected for examination.

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

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

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