



Upper Jay Volunteer Fire Department

Financial Activities

2023M-30 | May 2023

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Report Highlights

Upper Jay Volunteer Fire Department

Audit Objective

Determine whether the Upper Jay Volunteer Fire Department (Department) officials ensured financial activities were properly recorded and reported and funds were safeguarded.

Key Findings

Department officials did not ensure financial activities were properly recorded and reported and funds were safeguarded, which hindered their ability to make informed financial decisions and increased the risk that errors or irregularities could occur.

- The Treasurer did not properly record all financial transactions in the accounting records or prepare required annual reports.
- Bank reconciliations were not prepared monthly.
- Forty-three deposits totaling \$33,918 were not supported by adequate documentation.
- Sixty-three disbursements totaling \$23,585 were not approved before payment.

Key Recommendations

- Maintain complete, accurate and timely accounting records, and provide officials with an annual report, as required by the bylaws.
- Ensure bank reconciliations are prepared monthly and independently reviewed and approved.
- Ensure all collections are supported by adequate documentation and as required by the bylaws, review and approve all bills before payment.

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

Background

The Department provides fire protection services to Upper Jay Fire District (District) residents in the Town of Jay in Essex County. The District provides the Department with fire equipment, safety gear and a fire station.

The Department is composed of volunteer members and is governed by its adopted constitution and bylaws (bylaws).

The members annually elect the following officers: President, Vice President, Treasurer, Secretary, Chief, First Assistant Chief, Second Assistant Chief, Captain and Lieutenant. The bylaws establish an Executive Committee that is responsible for appointing an Auditing Committee.

The Treasurer is responsible for receiving, disbursing and maintaining custody of Department funds, maintaining accounting records and preparing monthly and annual financial reports. The Secretary is responsible for recording the proceedings of the Department's meetings.

Quick Facts

	Number	Amount
Deposits	45	\$37,756
Disbursements	74	\$26,437

Audit Period

January 1, 2021 – December 31, 2022

Financial Activities

The Department's primary sources of revenue are from fundraisers, donations and foreign fire insurance funds (a tax on the premiums of insurance policies written by certain out-of-state insurers). The Department's funds are maintained in a checking account and certificate of deposit that is renewed annually.

How Should Financial Transactions Be Recorded and Reported?

The accounting records should reflect a department's financial transactions. The transactions should be recorded in a complete, accurate and timely manner to be relevant and useful for managing department operations. The accounting records should include a cash ledger (e.g., checkbook register) for each bank account listing all deposits and disbursements and a running cash balance.

In addition, the Department's bylaws require the Treasurer to prepare and provide monthly reports to officials at each regular meeting, including all funds received and disbursed. The monthly reports should also include reconciled cash balances for each bank account. Further, the bylaws require the Treasurer to prepare and provide an annual report to officials at the January meeting including all funds received and disbursed in the prior year.

The Treasurer Did Not Maintain Complete, Accurate and Timely Accounting Records

The Treasurer accounted for financial transactions by maintaining a checkbook register that contained deposits, disbursements and a running cash balance for the Department's checking account. We reviewed all financial transactions for six months during our audit period¹ to determine whether the Treasurer properly recorded them in the checkbook register. Four of the 26 financial transactions (15 percent) during our sample months were not properly recorded.

For example, the Treasurer did not record a check disbursement totaling \$448 in the checkbook register and another check disbursement totaling \$298 was incorrectly recorded in the checkbook register for \$312. In addition, the Treasurer recorded a deposit totaling \$1,652 made on July 5, 2022, in the checkbook register on September 12, 2022, or 69 days after the deposit date.

Department officials' lack of oversight over the Treasurer's maintenance of accounting records resulted in the Department's accounting records being incomplete, inaccurate and untimely. Without reliable accounting records, officials' ability to make informed financial decisions is hindered.

¹ Refer to Appendix B for information on our sampling methodology.

The Treasurer Did Not Prepare Accurate Monthly Reports and Any Annual Reports

The Treasurer prepared monthly reports for the Department's checking account containing the beginning cash balance, receipts, disbursements and ending cash balance. However, the Treasurer's monthly reports were not provided to officials for their review, but instead were read aloud at the Department's regular monthly meetings. In addition, although the meeting minutes indicated a monthly report was prepared each month during our audit period, the Treasurer could not provide us with monthly reports for three of the 24 months. The Treasurer did not have an explanation for this other than that the reports must have been misplaced.

We reviewed six monthly reports during our audit period.² Five of the six monthly reports (83 percent) were not accurate. For example, the recorded receipts were overstated by \$2,186 in the November 2021 report and the recorded disbursements were overstated by \$443 in the September 2021 report and \$312 in the January 2022 report. In addition, the recorded ending cash balance was understated by \$2,185 in the September 2021 report and overstated by \$432 in the October 2022 report.

These discrepancies occurred because the Treasurer prepared the monthly reports using her checkbook register. As a result, the monthly reports were inaccurate to the extent no adjustments were made to correct the previously noted errors in the checkbook register on which the monthly reports were based.

The Treasurer did not prepare and provide officials with an annual report containing all funds received and disbursed in the prior year at the January meetings in 2021 and 2022, as required by the bylaws. The Treasurer told us this occurred because she was unaware of the annual reporting requirements.

Without complete and accurate financial reports, officials cannot exercise adequate oversight of financial activities.

Why Are Bank Reconciliations Important?

The reconciliation of bank account balances to cash ledger balances is an essential control activity that allows for the timely identification and documentation of differences between a department's accounting record balances and bank balances. Bank reconciliations also serve as an internal verification of cash receipt and disbursement transactions. As such, bank reconciliations should be prepared monthly and, along with the bank statements, independently reviewed and approved.

² Ibid.

Officials Did Not Prepare Bank Reconciliations

Neither the Treasurer, nor another official prepared bank reconciliations during our audit period. In addition, no one independently reviewed the bank statements received by the Treasurer.

We prepared bank reconciliations for the Department's checking account for six months during our audit period.³ The adjusted bank balance did not agree with the checkbook register cash balance at month-end for five of the six months (83 percent).

The discrepancies ranged from the adjusted bank balance exceeding the checkbook register cash balance by \$2,248 to the checkbook register cash balance exceeding the adjusted bank balance by \$432. These discrepancies occurred because the Treasurer did not record financial transactions in the checkbook register properly or in a timely manner.

When bank reconciliations are not prepared monthly and bank statements are not independently reviewed, there is an increased risk that errors or irregularities could occur and remain undetected and uncorrected.

How Should Collections Be Accounted for and Deposited?

Department officials should establish policies and procedures for receiving collections and providing oversight. Adequate documentation should also be maintained for collections, such as the issuance of duplicate press-numbered receipts or some other method to accurately document the source, date, amount, form (i.e., cash or check) and purpose of amounts collected.

Good business practices require that at the conclusion of each fundraiser, two members should count the collections received and certify that the total amount agrees with supporting documentation for the amounts collected. When members remit collections to the Treasurer for deposit, they should provide adequate documentation to support the collections and obtain a receipt from the Treasurer to document the transfer of funds, as required by the bylaws.

Further, the bylaws require the Treasurer to deposit collections within one week of receipt. It is critical that collections be deposited intact (in the same amount and form as received) to reduce the risk of fraud or concealment. Undeposited collections should also be secured in an access restricted safe or other locked storage until deposited in the bank. When collections are not secured, there is an increased risk of loss or misuse.

The adjusted bank balance did not agree with the checkbook register cash balance at month-end for five of the six months (83 percent).

³ Ibid.

Collection Procedures and Records Were Not Adequate

Department officials held three fundraisers during our audit period:

- A one-day cornhole (bag toss) tournament fundraiser in April 2022 that included collections from registration fees for participating teams, meal sales and tickets sold for a 50/50 raffle;
- A two-day oozeball (mud volleyball) tournament fundraiser in August 2022 that included collections from registration fees for participating teams, t-shirt sales, food and drink sales, tickets sold for a silent auction, raffle tickets sold for prizes and donations from businesses; and
- A one-day boot drive fundraiser in September 2022 that included collections from donations made by individuals.

These collections supplemented funds received from donations, foreign fire insurance funds and miscellaneous income.

Department officers and members received money for these activities and remitted the collections to the Treasurer for deposit into the Department's checking account during our audit period. However, officials did not establish comprehensive policies and procedures over collections. In addition, officials did not provide adequate oversight over collections and collection procedures were not in accordance with the bylaws.

Officers and members did not issue duplicate press-numbered receipts for money collected or maintain other documentation to adequately support the amounts received. In addition, the Treasurer did not issue receipts for any collections remitted to her for deposit or any collections received directly by her, as required by the bylaws. Collections were also not always properly secured before deposit. For example, donations received by the Chief were put into envelopes and placed in the Treasurer's mailbox in the fire station, which was accessible to any individual with access to the fire station until the Treasurer received and deposited the money. As a result, officials have no assurance that all collections were properly accounted for and deposited.

Other than two direct deposits of foreign fire insurance funds totaling \$3,838 made into the Department's checking account, documentation was not maintained to adequately support the \$33,918 in collections included in the other 43 deposits made during our audit period. As a result, officials could not determine whether the \$33,918 in collections were deposited timely and intact.

Due to the lack of adequate supporting documentation for collections, we obtained bank compositions, consisting of copies of each check and deposit slip, from the Department's bank for the deposits made into the Department's checking account during our audit period. We reviewed the bank compositions and other

... [D]ocumentation was not maintained to adequately support the \$33,918 in collections included in the other 43 deposits made during our audit period.

documentation, such as meeting minutes, monthly Treasurer's reports and checkbook register, to determine whether deposits were made for all recorded collections and known fundraisers and revenue sources. We did not identify any discrepancies.

For the 53 checks totaling \$16,466 included in the deposits, we used the date recorded on each check within the bank compositions to determine whether they were deposited in a timely manner. Because checks were received in the mail, we allowed for a 10-day lag in addition to the seven-day deposit requirement in the bylaws, when determining whether checks were deposited in a timely manner. Thirty checks (57 percent) totaling \$11,550 were not deposited in a timely manner because they were deposited between 18 and 88 days, or an average of 44 days, after the corresponding date recorded on the check. When collections are not deposited in a timely manner, there is an increased risk money could be lost or misused.

How Should Disbursements Be Approved and Made?

The bylaws require the Treasurer pay all bills when authorized at a regular or special meeting. Department officials should review and approve bills before payment to ensure that funds are used for legitimate department expenses. The review and approval process helps provide assurance that a department pays for goods or services that are supported by adequate documentation (e.g., original itemized receipts or invoices) and payments are made for appropriate purposes. In addition, the approval of bills should be documented in the meeting minutes by specifying the number and dollar amounts of the bills a treasurer is authorized to pay.

In addition, debit cards pose significant risks because members using them have direct access to the department's funds and unauthorized use may not be readily detected. Further, unlike credit cards where a statement is received and the purchase can be reviewed and approved before payment, using a debit card allows a payment to be directly withdrawn from a department's bank account at the time of purchase and provides no opportunity for review and approval of the purchase before it is paid.

The bylaws also require the Treasurer or Secretary to sign all checks. Under no circumstances should blank or partially prepared checks be signed.

Disbursements Were Not Always Approved and Supported

Although the membership approved the payment of some bills at the monthly meetings and documented approval in the meeting minutes, officials were not provided with supporting documentation for these disbursements. Instead,

bills were approved for payment based on verbal discussions at the meetings. In addition, the Department had a debit card that was used by the Treasurer. Because debit card transactions were direct charges to the Department's checking account, the ability for the corresponding bills to be approved at a meeting before payment was circumvented. As a result, most bills were paid before the required approval was received.

We reviewed all 72 disbursements totaling \$24,637 (62 check disbursements totaling \$23,329 and 10 debit card transactions totaling \$1,308) for bills paid during our audit period to determine whether they were approved before payment in accordance with the bylaws, supported by adequate documentation and for appropriate Department purposes. Sixty-three disbursements (88 percent) totaling \$23,585 were not approved before payment.

In addition, 26 disbursements (36 percent) totaling \$11,875 were not supported by adequate documentation. However, upon our request, officials obtained copies of invoices from the vendor for 17 of these disbursements totaling \$10,953. Based on the invoices obtained, these disbursements were for appropriate Department purposes.

For the remaining nine disbursements totaling \$922, we interviewed officials and reviewed meeting minutes, monthly Treasurer's reports, the checkbook register and/or canceled check images to determine the purpose of each disbursement. All disbursements were for appropriate Department purposes, such as payments for the use of a post office box, fire association dues and food for a training.

The two other disbursements made during our audit period consisted of a check disbursement totaling \$300 issued to cash and a cash withdrawal made at the bank totaling \$1,500. These disbursements were for appropriate purposes because they were made for startup cash to be used to make change at two separate fundraisers held by the Department during our audit period. The Treasurer made two deposits in the same amounts as these disbursements after the fundraisers.

When officials do not review and approve or maintain adequate supporting documentation for all disbursements, there is an increased risk that disbursements could be made for inappropriate or unauthorized purposes.

Checks Were Not Properly Signed

The Treasurer, President, Vice President, Chief and/or one member signed checks during our audit period. Although not required by the bank or bylaws, checks were generally dual signed. Because the Treasurer also served as the Department's Secretary during our audit period, she was responsible for signing all Department checks in accordance with the bylaws. However, the Treasurer did not sign all checks.

Sixty-three disbursements (88 percent) totaling \$23,585 were not approved before payment.

One check issued by the Department during our audit period had not cleared the bank. As a result, we could not determine who signed the check. The Treasurer did not sign six of the other 62 checks issued (10 percent) by the Department during our audit period. Of these six checks, one was signed by the President, one was signed by the Chief and four were dual signed by the President, Vice President, Chief or one member. When Department funds are not disbursed by checks signed by the Treasurer, a critical control over disbursements is circumvented.

In addition, the Treasurer told us blank checks or checks not containing the amount would be signed when the total amount owed was not known before purchases were made and paid for at certain vendors. When blank or partially prepared checks are signed, there is an increased risk that disbursements could be made for inappropriate or unauthorized purposes.

Why Should the Auditing Committee Perform an Annual Examination of the Treasurer’s Records?

The bylaws require the establishment of an Auditing Committee composed of three members appointed by the Executive Committee. Before the December meeting, the Auditing Committee is required to annually examine the Treasurer’s accounts and then provide a report of its examination at the December meeting. The annual examination helps to identify conditions that need improvement and provides useful information to help officials oversee the Department’s financial activities.

An Annual Examination of the Treasurer’s Records Was Not Performed

The Treasurer’s records for 2021 and 2022 were not examined by an Auditing Committee, as required by the bylaws. This occurred because the Executive Committee had not appointed members to an Auditing Committee during our audit period. Had an Auditing Committee been appointed and performed the required annual examination, the deficiencies found during our audit could have been identified and corrected sooner.

What Do We Recommend?

Department officials should:

1. Ensure the Treasurer maintains complete, accurate and timely accounting records.
2. Ensure the Treasurer prepares monthly reports which include all funds received and disbursed during the month and reconciled cash balances

for each bank account and provides the reports at each regular meeting for its review.

3. Ensure the Treasurer prepares and provides an annual report at the January meeting for its review, as required by the bylaws.
4. Ensure bank reconciliations are prepared monthly and, along with the bank statements, are independently reviewed and approved.
5. Establish written policies and procedures to provide adequate guidance and improve internal controls over collections.
6. Ensure duplicate press-numbered receipts are issued or other form of supporting documentation is maintained to account for all funds collected.
7. Ensure collections are physically secured before deposit and access to collections is limited.
8. Ensure the Treasurer deposits all collections within one week of receipt, as required by the bylaws.
9. Review and approve all bills before payment, as required by the bylaws.
10. Ensure all disbursements are supported by adequate documentation.
11. Discontinue the use of the debit card and consider the use of a credit card for these purchases.
12. Ensure all checks are signed by the Treasurer or Secretary and, if they elect, countersigned by a designated official.
13. Prohibit the signing of blank or partially prepared checks.

The Executive Committee should:

14. Appoint an Auditing Committee in accordance with the bylaws.

The Auditing Committee should:

15. Annually examine the Treasurer's records before the December meeting and provide a report of its examination at the December meeting, as required by the bylaws.

Appendix A: Response From Department Officials

Upper Jay Volunteer Fire Department

161 Valley Road, PO Box 169

Upper Jay, NY 12987

518-946-7022

Upper Jay Volunteer Fire
Department

Financial Activities

Report of Examination

2023M-30

Please consider this correspondence to the audit as well as our corrective action plan. In regards to the above referenced audit, we the Department Officials of the Upper Jay Volunteer Fire Department agree with the recommendations put forth and have addressed all recommendations as detailed below:

Recommendation

1. The Department Officials should ensure the Treasurer maintains complete, accurate and timely accounting records.

Response

The Department Officials will be reviewing monthly bank statements, bank reconciliations, and outgoing payments prior to each monthly meeting. This was implemented in February 2023.

Recommendation

2. The Department Officials should ensure the Treasurer prepares monthly reports which include all funds received and disbursed during the month and reconciled cash balances for each bank account and provides the reports at each regular meeting for its review.

Response

The Department Officials will ensure that at least three department officials will review all of the above items. This was implemented at the February 2023 meeting.

Recommendation

3. The Department Officials should ensure the Treasurer prepares and provides an annual report at the January meeting for its review, as required by the bylaws.

Response

Starting in January 2024, the treasurer will provide an annual report to the department officials as well as members of the department.

Recommendation

4. The Department Officials should ensure bank reconciliations are prepared monthly and, along with the bank statements, are independently reviewed and approved.

Response

The Department Officials will be reviewing monthly bank statements, bank reconciliations, and outgoing payments prior to each monthly meeting. This was implemented in February 2023.

Recommendation

5. The Department officials should establish written policies and procedures to provide adequate guidance and improve internal controls over collections.

The Department Officials have written a procedure to provide adequate guidance and improve internal controls over collections. It was implemented in March 2023.

Recommendation

6. The Department Officials should ensure duplicate press-numbered receipts are issued or other form of supporting documentation is maintained to account for all funds collected.

Response

The Department Officials have ordered and received duplicate press-numbered receipts to ensure proper documentation of all funds collected. This action was corrected in February 2023.

Recommendation

7. The Department Officials should ensure collections are physically secured before deposit and access to collections is limited.

Response

The Department Officials have established a plan to ensure collections are physically secured before deposit and access to collections is limited.

Recommendation

8. The Department Officials should ensure the Treasurer deposits all collections within one week of receipt, as required by the bylaws.

Response

The Department Officials will ensure that the Treasurer deposits all collections within one week of receipt, as required by the bylaws.

Recommendation

9. The Department Officials should review and approve all bills before payment, as required by the bylaws.

Response

The Department Officials will be sure to approve all bills before payment. This was corrected during the February 2023 meeting.

Recommendation

10. The department officials should ensure all disbursements are supported by adequate documentation.

Response

The Department Officials will ensure receipts and proper documentation support all disbursements. This was corrected in the February 2023 meeting.

Recommendation

11. The Department Officials should discontinue the use of the debit card and consider the use of a credit card for these purchases.

Response

The Department Officials have opened a credit card and discontinued the debit card. This was corrected in the March 2023 meeting.

Recommendation

12. The Department Officials should ensure all checks are signed by the Treasurer or Secretary and, if they elect, countersigned by a designated official.

Response

The Department Officials will ensure that the department treasurer/secretary along with one other designated check signer will sign all checks. This was corrected in February 2023.

Recommendation

13. The Department Officials should prohibit the signing of blank or partially prepared checks.

Response

The Department Officials have prohibited the signing of blank or partially prepared checks.

14. The Executive Committee should appoint an Auditing Committee in accordance with the bylaws.

Response

An Auditing Committee has been appointed according to the By-Laws.

15. The Auditing Committee should annually examine the Treasurer's records before the December meeting and provide a report of its examination at the December meeting, as required by the bylaws.

Response

The Audit Committee will annually examine the Treasurer's records before the December meeting and provide a report of its examination at the December meeting, as required by the bylaws.

All of the above approved by resolution at the May 9th, 2023 meeting of the members of the Upper Jay Volunteer Fire Department.

Sincerely,

. 

Brooke A. Sorrell 

President
Upper Jay Fire Department

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 interviewed Department officials and reviewed the Department's bylaws, meeting minutes and various financial records and reports to gain an understanding of the Department's procedures for maintaining accounting records, preparing and reviewing bank reconciliations, reporting financial transactions and collecting and disbursing funds. We documented any associated effects of deficiencies in those procedures.
- We assessed the adequacy of the accounting records maintained and monthly reports prepared by the Treasurer during our audit period.
- We randomly selected six months during our audit period (March, May and December 2021 and April, July and October 2022) to determine whether all financial transactions for those months were properly recorded in the accounting records.
- We randomly selected six monthly reports prepared by the Treasurer during our audit period (April, September and November 2021 and January, April and October 2022) to determine whether they included all receipts and disbursements for the corresponding month and the cash balance reported was the reconciled cash balance.
- We randomly selected six months during our audit period (February, July and October 2021 and March, August and November 2022) and prepared bank reconciliations for the Department's checking account for these months to determine whether the adjusted bank balance agreed with the checkbook register cash balance at month-end.
- We interviewed Department officials to determine whether the Treasurer prepared and provided officials with annual reports during our audit period in accordance with the bylaws.
- We reviewed all recorded collections and deposits made into the Department's checking account during our audit period to determine whether collections were supported by adequate documentation, deposited intact and deposited in a timely manner in accordance with the bylaws.
- We obtained bank compositions for all deposits made into the Department's checking account during our audit period and reviewed other documentation of collections to determine whether deposits were made for all recorded collections and known fundraisers and revenue sources during our audit period. We also reviewed the bank compositions to determine whether they included any checks or money orders that were not for Department collections.

-
- We reviewed all disbursements made during our audit period to determine whether they were supported by adequate documentation and for appropriate Department purposes. We also reviewed all disbursements for bills paid during our audit period to determine whether they were approved before payment in accordance with the bylaws.
 - We reviewed all checks issued by the Department during our audit period to determine whether they were signed by the Treasurer or Secretary in accordance with the bylaws.
 - We interviewed Department officials and reviewed Department meeting minutes to determine whether the Treasurer's records for the 2021 and 2022 fiscal years were examined by an Auditing Committee in accordance with the bylaws.

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.

Department officials have the responsibility to initiate corrective action. We encourage Department officials to 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 Department officials to make the CAP available 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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