



Amani Public Charter School

Purchasing and Claims Approval

2025M-11 | June 2025

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Report Highlights

Amani Public Charter School

Audit Objective

Determine whether the Amani Public Charter School (School) officials procured goods and services in accordance with established policies.

Key Findings

School officials did not procure goods and services in accordance with the established policy and procedures. As a result, there is no assurance that the purchases were made in the most prudent and economical manner without favoritism.

Specifically, officials did not:

- Use competition for 18 purchases totaling \$543,474 out of a sample of 21 (86 percent) totaling \$763,413 required by School policy to be competitively purchased.
- Credit card charges were not supported by documentation, reviewed or approved as required. The Executive Director (Director) did not approve, and the Board Treasurer did not review any of the 35 charges tested, totaling \$9,126. Also 28 out of 35 charges (80 percent) totaling \$7,627, were not supported by a receipt, a documented purpose, or both.
- Officials did not use a purchase order for 23 purchases totaling \$92,220 out of 24 tested totaling \$93,865 (96 percent), as required by School policy.

Officials also did not properly segregate procurement responsibilities. We identified that overlapping and conflicting responsibilities enabled two Directors to each control all aspects of the procurement process, including initiating a purchase request, approving the purchase, approving the invoice, and signing checks for payment.

Recommendations

This report includes 11 recommendations that, if implemented, will improve the School's procurement. School officials generally agreed with our findings and indicated they will initiate corrective action.

Audit Period

July 1, 2022 – July 11, 2023

Background

The School's boundaries include the City of Mount Vernon and is governed by a Board of Trustees (Board) which comprises 11 members. The Board is responsible for the general management and control of the School's financial and educational affairs. The Board appoints the chief executive officer (Director) who is responsible, along with other administrative staff, for the School's day-to-day management under the Board's direction.

The Director of Operations (DOO) manages the facilities and operations. He also serves as the School's purchasing agent.

The Director of Finance (DOF) is responsible for ensuring adherence to the procurement policy, as well as reviewing, compiling, and submitting all necessary credit card documentation to the Director for review and approval. The DOF and the Director are responsible for the review and approval of invoice packages.

Quick Facts	
Employees	61
Enrollment	331
Purchases Made and Reviewed During the Audit Period	\$1.5 million
2022-23 Budgeted Expenses	\$7.7 million

Purchasing and Claims Approval

How Should School Officials Purchase Goods and Services and Approve Claims?

A board should adopt a comprehensive purchasing policy which governs the acquisition of goods and services. New York State Department of Education's (NYSED) Charter School Office provides fiscal operation guidance to charter schools including recommended purchasing practices. NYSED recommends that a board adopt a written procurement policy that clearly identifies purchasing responsibilities and functions, and promotes the use of quotes, bids, and State contracts to achieve savings.

The School has a Financial Policies and Procedures Manual (Policy) which was last updated by the Board in July 2017 and includes requirements for purchasing, claims auditing and credit card use. The Policy requires School officials to use competitive bidding or obtain quotes from at least three vendors for contracts and/or purchases over \$10,000 and to award the contract to the qualified vendor offering the needed supply or service at the lowest price. The DOO is responsible for soliciting and documenting these quotes. An award may be made to a vendor other than the low bidder when the higher bid demonstrates best value contracting¹ to the School. In such situations, the DOO must prepare a justification statement, providing a brief explanation of the factors leading to the decision, which is made by the DOF. The Policy requires staff to retain documentation of bids and/or quotes.

The Policy provides for exceptions to competitive bidding when:

- The vendor has a contract with New York City (NYC) or New York State (NYS) and is classified as a "preferred vendor";
- The vendor's price is lower than the approved price for comparable products or services from NYC or NYS; or
- The vendor offers a unique service or product not available from other vendors, classified as a "sole vendor", and it is required that the unique service be described and documented.

For contracts and/or purchases under \$10,000, the Policy states that the School will use sound business practices when procuring goods and services. The DOO said that although the Policy does not provide specific guidelines for purchases below the bidding threshold, the informal procedure has been to use \$2,000 as a threshold for obtaining competitive quotes.

It is important that claims, or invoice packages as noted in the Policy, be subject to a thorough and deliberate examination to determine whether the claims represent proper charges against the School. The Policy requires the creation of a purchase order, to which the receiving documentation, when applicable, is attached. Together with the invoice, this forms an invoice package. The Policy assigns the bookkeeper the responsibility of preparing the invoice packages, which are then reviewed and approved by the DOF and Director before any payment is issued.

Additionally, the Policy states that all credit card purchases/payments must be pre-approved using a credit card purchase request form. When the credit card statement is received, the DOF reviews and

¹ The Policy states that best value contracting involves considering quality, performance and price.

compiles all the appropriate documentation (approved request form and receipts) and submits it to the Director for review and approval. The complete approved statement package is then submitted for processing. All bills and invoices are subsequently filed. The Board Treasurer will review credit card statements and supporting documentation on a monthly or quarterly basis.

School Officials Did Not Always Procure Goods and Services in Accordance with School Policies

The School did not procure goods and services in accordance with the School's Policy. Purchase orders were not issued, and receiving documents were not kept. We tested 24 purchases totaling \$93,865 and determined that the School did not use a purchase order in 23 purchases totaling \$92,220 (96 percent). The only purchase order used was able to be looked up in the system but was not included as part of the invoice package, as required by the Policy.

The DOF stated that School officials did not consistently follow the procurement process due to unintentional failures and oversights during a period of leadership transition. She stated that the Director was on extended leave, and the former DOF took on additional responsibilities, which led to some gaps in documentation and adherence to established procedures. However, our sample of purchases covered 11 of the 13 months of our audit period, indicating recurring deficiencies rather than isolated incidents.

When staff circumvent the procurement process, there is an increased risk the School may overpay for goods and services.

Purchases of \$10,000 or more – The School did not comply with the Policy to seek competition when purchasing goods and services priced \$10,000 or more. We reviewed 21 purchases totaling \$763,413 and determined that the School did not use a competitive method for 18 purchases totaling \$543,474 (86 percent). Specific examples include:

- Management consultant services totaling \$90,809,
- Music consultant services totaling \$78,300,
- Security guard services totaling \$38,718, and
- Legal services totaling \$27,295.

The Director stated that the management consultant was the original management company the School began with. This consultant established accounting and financial operations, designed financial policies and procedures, and has assisted with their implementation, thus having comprehensive knowledge of the School's operations since its inception. The Director added that this consultant serves as the accounting and financial manager for many other charter schools in the area. The DOO explained that the security guard company was referred by a local school district, and the legal counsel had a long-standing relationship with the School. However, these are not allowable exceptions to the Policy. Therefore, officials should have competitively procured the services.

Additionally, the DOO described one purchase for HVAC totaling \$15,736 as sole source, stating that this was the HVAC vendor that installed all equipment before the School took over the building and,

therefore, this vendor had the most knowledge of the equipment. However, this was not documented as required by the Policy. Also, it would not be reasonable to assume that in the entire area there would be no other HVAC vendors with similar skills and experience. To help ensure HVAC services were provided at the best cost, the services should have been competitively procured. When officials do not seek or document competition, there is no assurance that purchases are made in the most prudent and economical manner without favoritism.

Further, the DOO made a purchase that he described as an emergency for \$12,158. However, he did not document what made this purchase an emergency as required in the Policy. He explained to us that it was for a locksmith and the expense was therefore hard to anticipate.

The DOF said that in cases where competition was not sought for purchases priced at \$10,000 or more, it was likely due to reliance on Policy exceptions for preferred vendors with NYS or NYC, or for unique services not widely available in the market. She acknowledged, however, that these exceptions may have been applied too broadly and without sufficient documentation.

As a result, by bypassing the required competitive procurement process, the School increases the risk that the purchases were not obtained at the best possible price or in the public's best interest.

Purchases below \$10,000 – School officials did not seek verbal or written quotes or other competitive methods when purchasing goods and services priced below \$10,000. We tested a sample of payments to 15 vendors, totaling \$79,379, to determine whether officials used quotes or other methods for these purchases. We determined that the School did not use quotes or other competitive methods to purchase goods and services from 14 out of 15 vendors totaling \$71,085 without a valid reason. Examples of purchases made without quotes or other competitive methods include:

- Consulting services (social studies) totaling \$9,150,
- Office supplies totaling \$8,518,
- Cleaning services totaling \$6,850,
- Caps, gowns and T-shirts for the senior class totaling \$6,381, and
- White copy paper totaling \$3,399.

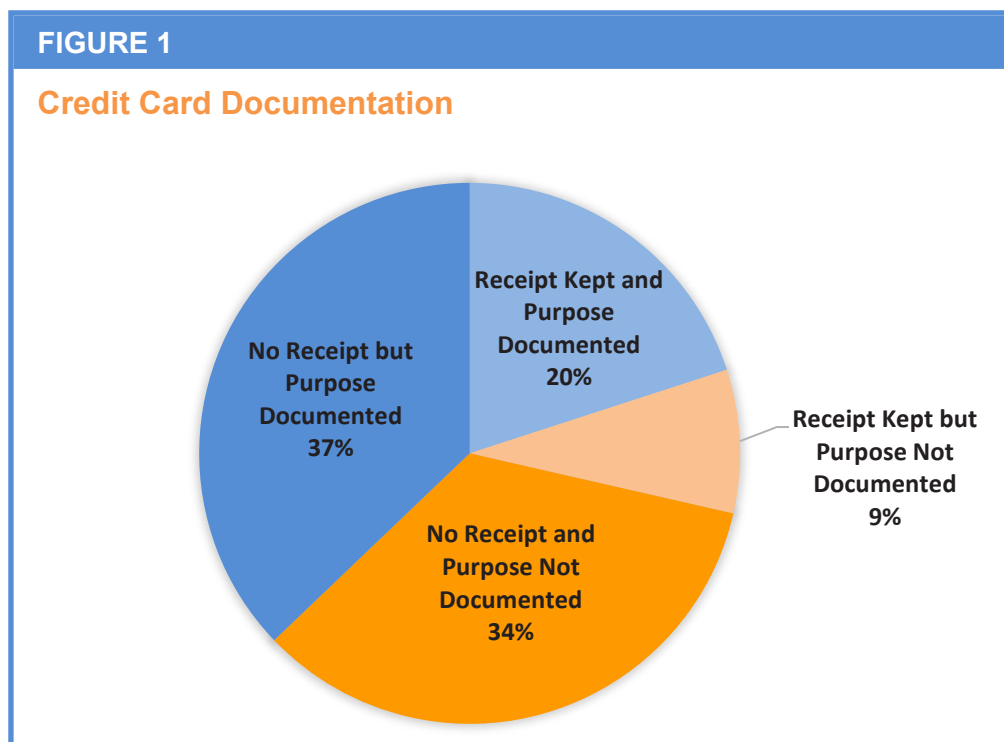
The DOO described four of the 14 deficient purchases, totaling \$16,383, as sole source. However, there was no documentation to justify them as sole source, as required by the Policy.

These issues occurred partly because the Policy did not clearly communicate the Board's intent for purchases priced below \$10,000, as the Policy only states to use sound business practices, without any additional clarification. Also, School officials stated that their lack of seeking competition for purchases between \$2,000 and \$9,999 was an oversight and a failure to adhere to the threshold set by the DOO. School officials recognized that this threshold should have been followed more consistently and that obtaining quotes for purchases in this range is best practice.

Without using a competitive method when procuring goods and services or adequately documenting exceptions to competitive procurement, as required by the Policy, there is no assurance that the procurement was made in the most prudent and economical manner without favoritism.

Credit Card Purchases – While School officials adopted detailed credit card procedures, these procedures were not followed. For instance, the procedures require that a credit card purchase request form be completed prior to charging the card. However, officials did not use this form, resulting in no preapproval for credit card charges as required by the Policy. In addition, the Policy requires all credit card purchase documentation to be reviewed and approved by the Director and that the Treasurer of the Board review credit card statements and supporting documentation on a monthly or quarterly basis. However, we identified none of the credit card purchase documentation that was reviewed and approved by the Director and there was no review of credit card statements and back up performed by the Treasurer of the Board.

Additionally, we reviewed a sample of 35 credit card charges totaling \$9,126 for the one credit card held by the School during our audit period to determine whether these charges were supported by detailed receipts or invoices and for a legitimate School purpose. The School did not maintain receipts for 24 charges (69 percent), totaling \$6,109, and a School purpose was not documented for 13 charges (37 percent), totaling \$2,880 (Figure 1). Of the 11 charges which had receipts, 10, totaling \$2,822 were purchases of food items and one was for plumbing services. We also identified six charges (17%) where the School paid sales taxes, totaling \$71. As a result of the lack of documentation, we could not determine whether 80 percent of the charges tested totaling \$7,627 were for legitimate School purposes.



The Director stated that she was aware of the Policy requirements to approve all credit card purchases; however, she stated that the prior DOF did not submit the required purchase documentation for review and approval. As a result, she did not know that credit card purchases were being made.

School officials acknowledged these shortcomings and the need for improvement in this area. The DOF informed us during field work that the School had suspended the use of the credit card until the observed deficiencies are corrected and the School is ready to implement the Policy as designed.

While these expenditures generally appeared to be appropriate purchases for a school, based on the limited documentation provided, many of the items purchased could also be used for personal purposes.

Claims Approval – We reviewed a sample of 24 non-credit card claims totaling \$93,865 to determine whether they were properly reviewed, approved and supported with documentation in accordance with the Policy. We determined that the School did not conduct a review and approval of claims in accordance with its Policy. Additionally, we determined that claims lacked the required supporting documentation, further indicating noncompliance with the Policy. Specifically, we identified the following issues:

- None of the 24 claims were properly approved by the Director and DOF as required by Policy. Ten out of 24 invoices (42 percent) totaling \$55,266 were either not approved by the Director as required or the associated claims were not located. We determined four instances where claims totaling \$10,010 were approved by the DOO, even though the DOO was not an authorized approver by the Policy.
- Twenty-three claims totaling \$92,220 out of 24 (96 percent) were approved without the required purchase order attached.
- Receiving documents or packing slips were not included in all seven instances where they were required to be attached to claims, totaling \$20,678.
- Invoices were not itemized in four claims, totaling \$8,335.
- Two claims totaling \$33,366 were not located and therefore no supporting documents were available for review.

Although the Policy assigns the responsibility for reviewing and approving claims to the DOF and the Director, the current process improperly involves the DOO and the Director. While the Director typically signed off on most approvals made by the DOO, there were instances where the DOO approved invoices for payment without the Director's authorization, a responsibility not granted to the DOO under the current Policy. Both the Director and the DOO also serve as check signers, resulting in an improper segregation of incompatible duties by having those approving claims also acting as check signers. According to the Policy, the DOO acts as the purchasing agent and check signer, while the Director is responsible for approving claims and signing checks. However, the Director also awards significant professional service contracts with large dollar amounts to vendors, a role not authorized in the Policy and generally conducted outside any competitive process. These overlapping and conflicting responsibilities enable both the Director and the DOO to control all aspects of the procurement process, including initiating a purchase request, approving the purchase, approving the invoice, and signing checks for payment.

The issues above occurred partly because officials did not fully adhere to the Policy for approving claims. Additionally, the Policy is improperly designed as it allows the DOO, as the purchasing agent,

to also serve as a check signer, which creates improper segregation of incompatible duties. The DOO stated that he was signing to approve the claims for payment because it was believed by the other officials that he was more familiar with the purchases as the purchasing agent.

When the individuals approving claims for payment are not independent, there is no assurance that the procurement was made in the most prudent and economical manner without favoritism. In addition, failing to issue, obtain, and file procurement documentation as required by the Policy circumvents the procurement process.

Policies and Procedures – The Policy lacks clarity and does not adequately segregate duties. It requires seeking competition through bids or obtaining quotes from three vendors for contracts or purchases of \$10,000 or more. However, the Policy does not specify whether the quotes should be written or verbal. Additionally, the section of the Policy for the procurement of goods and services priced below \$10,000 simply states that the School “uses sound business practices when procuring goods and services priced less than \$10,000.” This language is open to interpretation because “sound practices” is subjective, and the use of a competitive method, such as obtaining price quotes, is not required. In addition, the Policy states that the Board will approve all major purchases made by the Director, but they do not define what constitutes a major purchase. Finally, as stated above, the Policy allows the DOO, as the purchasing agent, to also serve as a check signer, which creates improper segregation of incompatible duties.

When policies and procedures are incomplete or unclear, the Board’s intent is not clearly communicated to officials and staff. As a result, there is an increased risk of error or improper procurement.

What Do We Recommend?

The Board should:

1. Amend the Policy to provide guidance for officials and employees with clear language addressing the procurement of goods and services, including the procurement of goods and services priced below the threshold of \$10,000 and the type of quotes (verbal or written) to obtain.
2. Ensure that School officials follow the Policy when making purchases.
3. Segregate the duties of the Director and the DOO so that they are not able to purchase the goods or services, review and approve the invoices and sign the checks for payment, or provide compensating controls.
4. Ensure that the Board Treasurer reviews all credit card transactions, as required by the Policy.

School officials should:

5. Develop procedures to ensure a competitive process is used to procure goods and services priced below the \$10,000 threshold.

-
6. Use a competitive process (bids, RFPs, quotes) as required in the Policy when purchasing goods and services costing at or above the threshold of \$10,000.
 7. Use the credit card purchase request form prior to making purchases as required by the Policy.
 8. Retain itemized receipts and sufficient supporting documentation to substantiate the appropriateness and purpose of credit card charges.
 9. Discontinue the practice of paying taxes on credit card purchases to prevent waste.
 10. Follow the procurement process and issue purchase orders as required.
 11. Adhere to the Policy to ensure that each invoice package contains a purchase order, receiving documents when required, and an itemized invoice.

Appendix A: Response From School Officials



May 13, 2025

To: Office of the New York State Comptroller
Division of Local Government and School Accountability
RE: Response to Preliminary Draft Report 2025M-11 - Purchasing and Claims Approval

Dear State Comptroller's Office:

Amani Public Charter School appreciates the opportunity to respond to the preliminary findings regarding our purchasing and claims approval processes. We take these findings seriously and want to clarify that we have comprehensive policies in place that address the concerns raised. Below, we outline the findings, reference our existing policies, and detail corrective actions that will be implemented.

I. Summary of Findings and Our Response

The audit identified four primary areas of concern:

A. Competitive Procurement Deficiencies

The audit found that 86% of purchases over \$10,000 lacked required competition. We acknowledge these operational lapses despite having clear policies (FPP pages 10-11) requiring:

- Three quotes for purchases over \$15,000
- DOO documentation of all quotes
- DOF approval of vendor selection
- Board approval for purchases over \$15,000
- Written justification for exceptions

B. Credit Card Control Failures

The audit noted missing preapprovals, lack of Executive Director review, and inadequate documentation. Our FPP (pages 17-18) already establishes robust requirements including:

- Pre-approval via Payment Authorization Request forms
- DOF compilation of all documentation
- Executive Director review and approval
- Board Treasurer monthly/quarterly review
- Mandatory Credit Card Usage Agreements

C. Segregation of Duties Issues

The audit identified overlapping responsibilities between the Director and DOO. Our FPP (pages 2-3, 14-15) clearly delineates:

- DOO/DOF approval only up to \$5,000

-
- Executive Director approval required for \$5,001-\$15,000
 - Board approval required over \$15,000
 - Prohibition on self-approval

D. Claims Process Violations

The audit found widespread non-compliance with purchase order requirements. Our FPP (pages 13-15) mandates:

- Purchase orders for all transactions
- Complete documentation packages
- Receiving documents and packing slips
- Multi-level approval structure

II. Immediate Corrective Actions

While acknowledging operational failures, we are moving forward with urgency to implement significant corrective measures:

1. Suspend credit card use pending full compliance review
2. Initiate comprehensive staff retraining on all procurement procedures
3. Established regular monthly audits of all procurement documentation
4. Enhance AP system controls to prevent unauthorized approvals
5. Strengthen Board oversight with quarterly reviews of major purchases


III. Commitment to Compliance

We recognize that having policies in place is insufficient without consistent implementation. Amani is committed to:

- Regular policy compliance reviews
- Accountability measures for violations
- Continuous improvement in internal controls
- Transparent reporting to our Board and authorizer

We appreciate the audit team's work in identifying these implementation gaps and remain dedicated to proper stewardship of public resources. The policies already exist; our focus now is ensuring they are followed without exception.

Sincerely,

 Executive Director
Amani Public Charter School



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60 South Third Avenue
Mount Vernon, NY 10550

Corrective Action Plan #1

Unit Name: Amani Public Charter School

Audit Report Title: Purchasing and Claims Approval

Audit Report Number: 2025M-11

Audit Recommendation: Suspended credit card use pending full compliance review

Implementation Plan of Action(s):

- a. Suspend Credit card immediately for all staff
- b. Complete review of credit card policies and procedures
- c. Update Credit Card Usage Agreement to reflect audit findings
- d. Credit cards will only be reinstated once all cardholders complete training and sign new agreements
- e. Developing a new pre-approval process with digital tracking system
- f. DOF will establish monthly review schedule before cards are reactivated

Implementation Date: April 22, 2025 (Suspension); June 30, 2025 (Full Implementation)

Person Responsible for Implementation: DOF (with Executive Director oversight)

Signed:

Debra Stern
Executive Director

April 29, 2025



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Corrective Action Plan #2

Unit Name: Amani Public Charter School

Audit Report Title: Purchasing and Claims Approval

Audit Report Number: 2025M-11

Audit Recommendation: Initiated comprehensive staff retraining on all procurement procedures

Implementation Plan of Action(s):

- a. Develop comprehensive training program covering all aspects of FPP
- b. Schedule mandatory training sessions for all staff involved in procurement
- c. Create training materials including policy manuals, flowcharts, and case studies
- d. Establish certification process requiring staff to demonstrate understanding
- e. Add procurement compliance to annual performance evaluations
- f. Will conduct refresher training quarterly for first year, then bi-annually

Implementation Date: July 15, 2025 (Initial Training); Ongoing

Person Responsible for Implementation: DOF (with HR Consultant support)

Signed:

Debra Stern
Executive Director

April 29, 2025



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Corrective Action Plan #3

Unit Name: Amani Public Charter School

Audit Report Title: Purchasing and Claims Approval

Audit Report Number: 2025M-11

Audit Recommendation: Establish regular monthly audits of all procurement documentation


Implementation Plan of Action(s):

- a. Create monthly audit checklist covering all procurement requirements
- b. Assign internal audit responsibilities to Finance Consultant
- c. Develop standard audit reports for Board review
- d. Establish corrective action protocol for identified deficiencies
- e. Implement document tracking system to ensure complete review
- f. Set up quarterly Board Finance Committee review of audit findings

Implementation Date: July 1, 2025 (First Monthly Audit)

Person Responsible for Implementation: DOF (reporting to Board Treasurer)

Signed:


Debra Stern
Executive Director

April 29, 2025



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Corrective Action Plan #4

Unit Name: Amani Public Charter School

Audit Report Title: Purchasing and Claims Approval

Audit Report Number: 2025M-11

Audit Recommendation: Enhanced AP system controls to prevent unauthorized approvals

Implementation Plan of Action(s):

- a. Reconfigure AP system approval workflows to match FPP requirements
- b. Remove approver permissions for DOO on claims they initiated
- c. Implement mandatory purchase order entry for all purchases
- d. Create automated alerts for missing documentation
- e. Establish system controls to prevent approvals exceeding authorization limits
- f. Add audit trail reporting for all system users and actions

Implementation Date: July 30, 2025

Person Responsible for Implementation: DOF with IT support)

Signed:

Debra Stern
Executive Director

April 29, 2025



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Corrective Action Plan #5

Unit Name: Amani Public Charter School

Audit Report Title: Purchasing and Claims Approval

Audit Report Number: 2025M-11

Audit Recommendation: Strengthened Board oversight with quarterly reviews of major purchases

Implementation Plan of Action(s):

- a. Establish quarterly Board Finance Committee meetings dedicated to procurement review
- b. Create standard reporting template for all purchases over \$10,000
- c. Develop procurement dashboard for Board access
- d. Add procurement compliance as standing agenda item for Board meetings
- e. Require quarterly certification of compliance from Executive Director
- f. Establish Board review protocol for all sole source and emergency purchases

Implementation Date: July 1, 2025

Person Responsible for Implementation: DOF (with Executive Director support)

Signed:

Debra Stern
Executive Director

April 29, 2025

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 Section 2854 of the New York State Education Law, as amended by Chapter 56 of the Laws of 2014. We obtained an understanding of internal controls that we deemed significant within the context of the audit objective and assessed those controls. Information related to the scope of our work on internal controls, as well as the work performed in our audit procedures to achieve the audit objective and obtain valid audit evidence, included the following:

- We interviewed School officials and reviewed the School's financial policies and procedures, and NYSED guidance to gain an understanding of the School's procurement procedures.
- We verified whether officials followed the purchasing process in accordance with the established Policy and procedures.
- We verified whether School officials used a competitive method to purchase needed goods and services. To select our audit samples, we reviewed and summarized payments made during the audit period for purchases and professional services of \$10,000 or more, as well as those ranging from \$2,000 to \$9,999. We excluded payments made to government entities, charter school organizations, utility and health insurance companies, and rental payments. To test purchases of \$10,000 or more, we used our professional judgment to select 21 purchases totaling \$763,413 out of 42 purchases totaling \$1,276,332. These purchases required bids, RFPs, or quotes as mandated by the Policy. For purchases priced below the \$10,000 threshold, we used our professional judgment to select a sample of 15 purchases based on a mix of high and low dollar amounts and purchases made where duties were improperly segregated, totaling \$79,379 out of 43 purchases ranging from \$2,000 to \$9,999, which totaled \$197,916. For the samples selected, we reviewed any available supporting documentation, such as bids, RFPs, quotes, and State contract vendor information, to assess whether the School employed a competitive method of procurement. For purchases classified as emergency or sole source, we verified if the exceptions were documented as required in the Policy.
- We verified whether credit card charges were properly approved, supported by adequate documentation and reviewed by appropriate officials, and represented proper School expenses. To obtain the sample for testing from a population of 331 credit card charges totaling \$56,461 made during the audit period, we used our professional judgment to select a sample of 35 credit card charges totaling \$9,126. We emphasized higher risk purchases such as food purchases and purchases from vendors whose names were not familiar to us.
- We determined whether the invoice packages or claims were documented, reviewed and approved according to the Policy. To achieve this, we used our professional judgement to select a sample of 24 checks, in a way that represented each month of the audit period, totaling \$93,865 from a population of 633 checks that were paid during the audit period, totaling \$2,389,682 (we obtained the number 633 by subtracting 32 voided checks from the population of 665 checks). We verified if invoice packages were completed and whether the claims were deliberately reviewed and approved in accordance with the established Policy.

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

audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

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

The Board has the responsibility to initiate corrective action. We encourage the Board 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 the Board to make the CAP available for public review.

Appendix C: Resources and Services

Regional Office Directory

www.osc.ny.gov/files/local-government/pdf/regional-directory.pdf

Cost-Saving Ideas – Resources, advice and assistance on cost-saving ideas

www.osc.ny.gov/local-government/publications

Fiscal Stress Monitoring – Resources for local government officials experiencing fiscal problems

www.osc.ny.gov/local-government/fiscal-monitoring

Local Government Management Guides – Series of publications that include technical information and suggested practices for local government management

www.osc.ny.gov/local-government/publications

Planning and Budgeting Guides – Resources for developing multiyear financial, capital, strategic and other plans

www.osc.ny.gov/local-government/resources/planning-resources

Protecting Sensitive Data and Other Local Government Assets – A non-technical cybersecurity guide for local government leaders

www.osc.ny.gov/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.ny.gov/local-government/required-reporting

Research Reports/Publications – Reports on major policy issues facing local governments and State policy-makers

www.osc.ny.gov/local-government/publications

Training – Resources for local government officials on in-person and online training opportunities on a wide range of topics

www.osc.ny.gov/local-government/academy

Contact

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<https://www.osc.ny.gov/local-government>
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