



# Town of Elbridge

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## Payroll and Leave Accruals

2024M-141 | March 2025

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# Report Highlights

## Audit Objective

Determine whether Town of Elbridge (Town) officials accurately paid employees and properly maintained employee leave accruals.

## Key Findings

Town officials did not ensure that all payroll payments were accurate, supported and authorized and that leave accrual records were maintained accurately. We determined that:

- The Town Supervisor (Supervisor) approved payroll without having any information regarding the numbers of hours that employees worked, the leave time that they used, or their leave accrual balances. Also, the Supervisor’s secretary (secretary) and Highway Superintendent were unaware of all provisions of the collective bargaining agreement (CBA) and the Town’s employee handbook (handbook) that affect leave accrual records.
- The handbook did not require salaried employees to prepare time sheets or timecards. As a result, seven full-time employees with 2024 salaries totaling \$238,569 did not prepare time records to document their days and hours worked and leave accruals that they used.
- The Town paid a \$2,600 health insurance buyout payment without formal Board authorization and a retention incentive that exceeded the Board’s authorization by \$1,000.
- Leave accrual records were improperly maintained. Consequently, employees were credited with leave time to which they were not entitled.

## Recommendations

The audit report includes nine recommendations that, if implemented, will help the Board and Town officials improve their payroll and leave accrual processes.

Town officials agreed with our recommendations and indicated they plan to initiate corrective action.

## Audit Period

January 1, 2023 – July 26, 2024. We extended our audit period to review the Town’s payroll cycle through January 2025.

## Background

The Town is located in Onondaga County.

The Town is governed by an elected five-member Board, which includes the Supervisor and four Board members. The Board is responsible for overseeing the Town’s finances and operations.

The Supervisor is the Town’s fiscal officer. The secretary assists the Supervisor by maintaining financial records, processing the payroll and tracking employees’ leave accrual balances.

Highway employees are covered by a CBA. The CBA and handbook govern time and attendance requirements and leave accrual benefits provided to employees.

### Quick Facts

Full-Time Employees	13
Part-Time Employees	16
2023 Salaries and Wages	\$924,028
2024 Budgeted Appropriations	\$3.3 million

# Payroll and Leave Accruals

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## How Can Officials Ensure That Payroll Payments Are Accurate and Leave Accruals Are Properly Maintained?

Payroll and employee benefits are a significant portion of a town's operating costs. Therefore, the town board (board) should establish pay rates and the frequency of payroll periods to help ensure that employees are paid appropriately.

Town employees should prepare detailed time records to document the dates and hours that they worked, including their starting and ending times, and certify (sign) their time records before submitting them to their supervisors. Supervisory personnel who have direct contact with employees should review, approve and certify the employees' time records, and these records should serve as a basis for determining payroll payments made to employees.

Written contracts, resolutions or policies should clearly specify the leave benefits available to employees, including the type and amount of leave time that employees are entitled to earn, use, carry forward and exchange for payment. They also should specify which employees are eligible to receive leave benefits.

In addition, town officials should require employees to use leave request forms to document their approved use of leave accruals. Leave request forms can help payroll personnel properly calculate and deduct leave time used from employee leave balances.

Furthermore, town officials must ensure that leave time is earned and carried forward from year to year according to the town's policies, procedures and employment contracts. By periodically reviewing leave accrual records and balances, town officials can help ensure that employee leave balances are accurate and that employees properly earn and use leave time.

## Proper Time Records Were Not Maintained

We randomly selected four pay periods<sup>1</sup> during our audit period and reviewed the available time records of 20 employees<sup>2</sup> to determine whether they maintained appropriate time sheets or timecards to support the compensation paid to them. The handbook did not require salaried employees to prepare timecards or time sheets to document time worked and time charged to leave accruals. Some examples included the following:

- Seven full-time salaried employees<sup>3</sup> with 2024 salaries totaling \$238,569 did not maintain time sheets or timecards to document their days and hours worked or leave accruals charged. While the handbook indicated that full-time employees were required to work at least 35 hours each week to be eligible to receive health and dental coverage and paid time-off benefits (holiday, vacation, personal and sick leave), the handbook did not require salaried employees to maintain time records to verify that they worked the required number of hours to support their benefit

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<sup>1</sup> Each pay period covered two weeks.

<sup>2</sup> Refer to Appendix C for further information on our sample selection.

<sup>3</sup> The Recreation Director, secretary, deputy town clerk, two assessment clerks and two Justice Court clerks. Two different employees were in the assessment clerk and Justice Court clerk positions during our audit.

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eligibility. As a result, officials cannot ensure that salaried employees met the requirement by working the designated number of hours to receive these benefits.

- Two hourly employees did not submit time sheets even though the handbook required time sheets for all hourly employees. The secretary told us that the employees did not prepare time sheets because they worked the same number of hours each pay period. However, employees must document their hours worked on time sheets to provide evidence that they are entitled to be paid for the hours that they worked.
- Although the Highway Superintendent reviewed and summarized time sheets for six highway employees, he did not sign the time sheets, as required, to document his approval. In addition, none of the time sheets maintained by seven other employees were signed by the employees' supervisors to document their approval, and only three employees signed their time sheets to certify that they worked the hours.
- One hourly employee submitted a piece of paper to the secretary each pay period with the total number of hours that they worked written on it. However, the employee's time sheets did not include the specific hours and times that they worked each day.
- Six hourly employees' time sheets showed the number of hours that they worked each day but did not show when they worked (no starting or ending times).

In addition, full-time employees who were eligible for paid time off were not required to submit formal leave request forms to document absences covered by leave accruals. While some employees emailed the secretary to notify her when they were using leave accruals or submitted a written request, the Town did not have a formal process for requesting and approving paid time off.

We reviewed leave time used during the four pay periods and traced all 40 instances of paid time off to the leave records. We also traced the first 20 leave requests documented during our audit period to the leave records to determine whether the usage was recorded. Other than minor discrepancies that we discussed with officials, we determined that documented leave usage was properly recorded.

However, when employees do not use formal leave request forms and supervisors do not maintain and approve appropriate time and attendance records, the Town has an increased risk that it could pay employees for time not worked or unauthorized absences. Also, without adequate time records, officials cannot verify full-time employees' eligibility for benefits, and the Town does not have accountability for hours worked.

### **Officials Did Not Accurately Calculate Payments for Salaried Employees and Made Extra Payments Without Board Authorization**

We reviewed annual salary payments totaling approximately \$630,000 made to 33 salaried employees<sup>4</sup> during our audit period. The handbook stated that salaried employees will be compensated with 1/26th

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<sup>4</sup> From January 2023 through April 2024 the Town paid 44 employees. However, the Town's biweekly payrolls typically included 29 employees. The difference is due to salaried officials on the planning, zoning and assessment review boards who were paid once each year in November and a small amount of employee turnover.

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of their annual salary every two weeks. The secretary followed this guidance by dividing the annual salary by 26 (the usual number of biweekly payroll periods in a year) to calculate biweekly payments to 20 employees.<sup>5</sup> However, there are not always 26 biweekly pay periods in each year – some years have 27 pay periods.<sup>6</sup>

The recommended method for calculating a biweekly salary is to compute the daily earnings for an employee (divide their annual salary by the number of days in the year) and then multiply the daily rate by the number of days in a pay period (14). This method compensates, over time, for the fact that the actual number of days in a year (365, or 366 in a leap year) exceeds the 364 days covered by 26 biweekly payrolls (26 pay periods multiplied by 14 days within a pay period). Using this method, some of the employee’s annual salary may be carried over (as an accrued liability) and paid in the following fiscal year. The employee’s biweekly rate will remain unchanged as long as the employee’s annual salary remains the same.<sup>7</sup>

Dividing the employees’ annual salaries by 26 to determine biweekly pay will result in a slight overpayment to employees each year. This error is not necessarily more significant during a year that contains 27 pay periods. However, depending on the method of accounting used, the overpayment can be more noticeable.

Because the Town did not accrue the liability for payroll expenditures each year,<sup>8</sup> and if officials continued this practice, 2024 payroll expenditures could have exceeded the employees’ salaries by about \$20,000 (in total). Following our exit conference, officials provided us with payroll reports indicating that the December 31, 2024 payroll was included in the 2025 payroll expenditures. However, if the Town’s payroll practices are unchanged, the cost of a 27-pay-period year will affect the 2025 budget and/or a later year’s budget. The Supervisor and secretary told us that they did not realize the Town’s method could result in this overpayment and that they intend to use the daily rate calculation going forward.

Also, the Town paid a total of \$3,600 for a health insurance buyout<sup>9</sup> and a worker retention incentive to officials without formal Board authorization, as follows:

- The Town paid about \$2,600 a year to the full-time Town Clerk for a health insurance buyout. The Supervisor told us that health insurance buyouts were authorized by the Board years ago, and the Town Clerk had been “grandfathered in” to continue receiving the payments. However, officials did not provide support indicating that the Board had previously authorized these payments. Also, the handbook was silent with respect to this benefit. Without clear Board authorization for the health insurance buyout, the Town has an increased risk that officers and employees could receive unauthorized payments.

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5 Thirteen employees were paid once a year. The secretary did not use a biweekly calculation for their payments.

6 Refer to Appendix A for the number of biweekly payroll dates during each year.

7 However, in a leap year the employees’ gross biweekly salary will decline by a small amount.

8 Under the modified accrual basis of accounting, the Town should make fiscal year-end journal entries to accrue payroll expenditures that are chargeable to the current fiscal year but not due and payable until the following fiscal year.

9 Health insurance buyouts are payments to employees in exchange for not participating in health care coverage within the Town’s health plan.

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- The Board authorized “worker retention incentives” for specific full- and part-time employees.<sup>10</sup> The Board resolution authorizing these payments specified the employees who were eligible to receive the incentive and stated that the payment would be \$2,000 for full-time employees and \$1,000 for part-time employees. However, the Town paid the part-time code enforcement officer (CEO) the \$2,000 incentive amount meant for full-time employees only. The Supervisor told us that the CEO worked many hours and was practically a full-time employee. But the CEO was not a full-time employee and did not participate in other Town benefits provided to full-time employees, such as retirement, paid time-off and health insurance benefits. Therefore, pursuant to the language set forth in the resolution, the CEO would only have been eligible for the part-time \$1,000 incentive.

In addition, we reviewed 49 payroll payments totaling \$64,272 made to 15 hourly employees<sup>11</sup> and determined that hourly employees were paid accurately – except for the improperly maintained time records previously mentioned and other minor discrepancies which we discussed with Town officials.

### **Leave Accruals Were Not Properly Maintained**

We reviewed the leave accrual records of 14 employees,<sup>12</sup> during the period January 1, 2023 through April 30, 2024. We identified 162 instances in which employees were credited with leave time or carried a leave balance from one year to the next. Of these instances, we determined that the secretary improperly credited or forwarded leave accruals in 68 instances (42 percent), as follows:

- Four employees were credited with or carried forward a total of 61 hours of personal, vacation and sick leave that were not authorized by the CBA and handbook. Also, three employees should have been credited with 73 additional hours of vacation and sick leave.
- One highway employee had 14.5 personal hours remaining at the end of 2023. The secretary properly credited these personal hours to the employee’s sick leave bank. The CBA stated that highway employees cannot forward unused personal leave into the next year and that the unused balance should be converted into sick leave. However, the secretary did not remove the 14.5 hours from the highway employee’s personal leave balance, so the balance of personal leave available was overstated by 14.5 hours.
- In 2023, the secretary immediately credited a newly appointed employee with vacation leave before she was eligible to receive the leave time. The CBA and handbook stated that employees are eligible to earn vacation time on their anniversary date each year after one full year of continuous employment. Also, in 2023 and 2024, several employees<sup>13</sup> were credited with vacation leave at the start of the year, instead of on their anniversary dates, as set forth in the CBA and handbook.

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10 The Town paid the “worker retention incentives” with federal funds received under the American Rescue Plan Act (ARPA). Therefore, it was outside of our audit scope to evaluate whether using these funds to provide a “workers retention incentive” met the guidelines prescribed by the U.S. Department of Treasury.

11 See supra, note 2.

12 Ibid.

13 Six employees in 2023 and three in 2024



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- The CBA required employees to use compensatory (comp) time, or receive cash payment for these hours, by the end of the calendar year in which the employees earned the time. We determined that four highway employees carried forward 121.25 total comp time hours into 2023 and 100.75 total comp time hours into 2024, instead of receiving cash payments. Also, according to the CBA, employees cannot earn more than 60 hours of comp time in a calendar year. However, one employee was credited with 81 comp hours in 2023 and 85.5 comp hours in 2024.
  - The CBA and handbook provided 12 specific holiday days each year to eligible employees. However, instead of crediting holiday leave in the pay periods that they occurred, the secretary improperly credited the employees with holiday leave accruals at the start of each year. Furthermore, the amount of holiday hours credited to employees was inconsistent with the CBA and handbook. For example, in 2023, the secretary gave seven employees a total of 122.5 more holiday leave hours than was authorized by the CBA and handbook. Similarly, in 2024, the secretary gave four employees a total of 85 more holiday hours than was authorized.
  - There was no provision in the CBA or handbook that allowed employees to accumulate holiday leave. In 2023, six highway employees carried forward a total of 240 holiday hours from the prior year. In 2024, 11 employees carried forward a total of 290 holiday hours from the prior year. Also, two highway employees used a total of nine more holiday hours than was permitted by the CBA.

While the Supervisor certified each payroll, he did so without having any information regarding the numbers of hours that employees worked, the leave time that they used, or their leave accrual balances, because the payroll reports provided to him did not contain this information. Also, the Supervisor did not periodically review the leave accrual records for accuracy. As a result, the Supervisor was unaware of the errors that we identified.

In addition, the secretary and Highway Superintendent were unaware of certain provisions of the CBA and handbook. For example, the secretary told us that she was unaware that the CBA required employees to earn vacation accruals on their anniversary date, instead of at the beginning of the year.

Furthermore, the Highway Superintendent told us that employees earn comp time only during the winter months, but they are not allowed to use comp time until after winter. As a result, the highway employees are unable to use comp time earned in November and December before the end of the calendar year.

Because officials did not properly maintain leave accrual records, employees received leave time to which they were not entitled. Also, the Town could inaccurately pay employees for unused leave time when they leave Town employment.

## **What Do We Recommend?**

The Board should:

1. Ensure that employees prepare and sign detailed accurate time records and that supervisors review, approve and sign these records.
2. Ensure that employees obtain documented supervisory approval for using leave accruals.



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3. Review and amend the handbook as appropriate, such as updating the guidance for calculating biweekly pay for salaried officials and employees and requiring salaried employees to maintain time records that are approved by supervisors.
  4. Provide clear authorization and define eligibility for any health insurance buyout.
  5. Consult with the Town Attorney to determine an appropriate action for the “worker retention incentive” overpayment.

The Supervisor should:

6. Review payroll reports that include employees’ time worked and/or charges to accruals when approving payrolls.
7. Ensure that the errors in the leave records identified in this report are corrected, and periodically review employee leave accrual records for accuracy.

The Supervisor and secretary should:

8. Ensure that employees’ leave accrual benefits are credited and carried forward in accordance with the CBA and handbook.
9. Ensure that employees are paid accurately and in accordance with Board authorizations, which includes properly accounting for the Town’s biweekly payroll schedule.

# Appendix A: Number of Payroll Dates Each Year

Figure 1 demonstrates that there are not always 26 biweekly pay periods in a year.

**Figure 1: Payroll Dates**

2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
1/3	1/2	1/14	1/13	1/12	1/11	1/9	1/8	1/7	1/6	1/4	1/3	1/2	1/1
1/17	1/16	1/28	1/27	1/26	1/25	1/23	1/22	1/21	1/20	1/18	1/17	1/16	1/15
1/31	1/30	2/11	2/10	2/9	2/8	2/6	2/5	2/4	2/3	2/1	1/31	1/30	1/29
2/14	2/13	2/25	2/24	2/23	2/22	2/20	2/19	2/18	2/17	2/15	2/14	2/13	2/12
2/28	2/27	3/11	3/10	3/9	3/7	3/6	3/5	3/4	3/2	3/1	2/28	2/27	2/26
3/14	3/12	3/25	3/24	3/23	3/21	3/20	3/19	3/18	3/16	3/15	3/14	3/13	3/11
3/28	3/26	4/8	4/7	4/6	4/4	4/3	4/2	4/1	3/30	3/29	3/28	3/27	3/25
4/11	4/9	4/22	4/21	4/20	4/18	4/17	4/16	4/15	4/13	4/12	4/11	4/10	4/8
4/25	4/23	5/6	5/5	5/4	5/2	5/1	4/30	4/29	4/27	4/26	4/25	4/24	4/22
5/9	5/7	5/20	5/19	5/18	5/16	5/15	5/14	5/13	5/11	5/10	5/9	5/8	5/6
5/23	5/21	6/3	6/2	6/1	5/30	5/29	5/28	5/27	5/25	5/24	5/23	5/22	5/20
6/6	6/4	6/17	6/16	6/15	6/13	6/12	6/11	6/10	6/8	6/7	6/6	6/5	6/3
6/20	6/18	7/1	6/30	6/29	6/27	6/26	6/25	6/24	6/22	6/21	6/20	6/19	6/17
7/4	7/2	7/15	7/14	7/13	7/11	7/10	7/9	7/8	7/6	7/5	7/4	7/3	7/1
7/18	7/16	7/29	7/28	7/27	7/25	7/24	7/23	7/22	7/20	7/19	7/18	7/17	7/15
8/1	7/30	8/12	8/11	8/10	8/8	8/7	8/6	8/5	8/3	8/2	8/1	7/31	7/29
8/15	8/13	8/26	8/25	8/24	8/22	8/21	8/20	8/19	8/17	8/16	8/15	8/14	8/12
8/29	8/27	9/9	9/8	9/7	9/5	9/4	9/3	9/2	8/31	8/30	8/29	8/28	8/26
9/12	9/10	9/23	9/22	9/21	9/19	9/18	9/17	9/16	9/14	9/13	9/12	9/11	9/9
9/26	9/24	10/7	10/6	10/5	10/3	10/2	10/1	9/30	9/28	9/27	9/26	9/25	9/23
10/10	10/8	10/21	10/20	10/19	10/17	10/16	10/15	10/14	10/12	10/11	10/10	10/9	10/7
10/24	10/22	11/4	11/3	11/2	10/31	10/30	10/29	10/28	10/26	10/25	10/24	10/23	10/21
11/7	11/5	11/18	11/17	11/16	11/14	11/13	11/12	11/11	11/9	11/8	11/7	11/6	11/4
11/21	11/19	12/2	12/1	11/30	11/28	11/27	11/26	11/25	11/23	11/22	11/21	11/20	11/18
12/5	12/3	12/16	12/15	12/14	12/12	12/11	12/10	12/9	12/7	12/6	12/5	12/4	12/2
12/19	12/17	12/30	12/29	12/28	12/26	12/25	12/24	12/23	12/21	12/20	12/19	12/18	12/16
	12/31												12/30
<b>26</b>	<b>27</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>27</b>

# Appendix B: Response From Town Officials

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TOWN OF  
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February 27, 2025

**Vernon Richardson**  
*Supervisor*

Rebecca Wilcox  
Chief of Municipal Audits  
State Office Building, Room 409  
333E. Washington Street  
Syracuse, New York 13202 8503

**Doug Blumer**  
*Councilor*  
*Deputy Supervisor*

Dear Rebecca

**Todd Platten**  
*Councilor*

The Town Board of the Town of Elbridge have thoroughly reviewed the audit report to make sure everything has been addressed. We thank you for help and assistance you offered during the audit process and from the auditors. The process has helped us to better serve our Town residents and has improved our internal controls over staff, payroll and time keeping.

**Floyd Duger**  
*Councilor*

Sincerely,

**Michael Caron**  
*Councilor*

Vernon J. Richardson, Town Supervisor

**Danielle Karlik**  
*Town Clerk*

**James White**  
*Highway*  
*Superintendent*

Town Clerk – x1 • Justice Office – x3 • Supervisor's Office – x4 • Assessing Office – x5 • Codes Office – x6  
• Highway Garage – x7 • Youth Rec/Sr Programs – x8 • Community Center Bookings – x9

## Appendix C: Audit Methodology and Standards

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We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. 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 Town officials and employees and reviewed the Board's meeting minutes and payroll records to gain an understanding of the Town's procedures for payroll, time records and leave accruals.
- We reviewed the handbook and CBA to determine whether the Town's payroll and time records and accrual policies were adequate.
- From January 1, 2023 through April 30, 2024, the Town's payroll totaled approximately \$1.26 million. We reviewed salaries and wages totaling \$788,223 paid to 44 employees, which included 27 salaried employees, 11 hourly employees and six employees that were paid salaries and/or hourly for different periods and/or positions. We performed the following test procedures:
  - We reviewed total salaries paid to 33 employees to determine whether salaried employees were paid accurately and according to their Board-authorized salaries.
  - We used a random number generator to select four payrolls during this period, which included 49 payments made to 15 hourly employees. We reviewed these payments to determine whether the wages were paid as authorized and were calculated accurately.
  - We reviewed available time sheets to determine whether employees prepared time sheets and supervisors approved them. We excluded elected officials and part-time appointed salaried officials from this sample. We included all hourly employees who were paid during the four selected payrolls and all full-time salaried employees who were eligible to receive benefits. This amounted to 20 employees: 11 hourly, three full-time salaried and six employees who were paid salaries and/or hourly wages for different periods and/or positions.
  - We reviewed payroll reports to determine whether they were properly certified by the Supervisor and whether the reports contained adequate information to be properly reviewed.
- We reviewed the leave accrual records for all 14 employees who were eligible to receive paid time off. Specifically, we performed the following audit steps:
  - We compared leave usage to the leave accrual records to determine whether the leave accrual records were properly adjusted. Using the same four payroll periods as previously indicated, we traced 40 instances of paid time off, according to time sheets and/or payroll reports, to the leave accrual records. We also traced the first 20 leave requests that occurred during our audit period to the accrual records.
  - We reviewed the leave accrual records to determine whether employees earned, carried forward and used vacation, sick, personal, compensatory and holiday leave accruals according to the CBA and handbook.

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

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

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law. 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 in the Town Clerk's office.

## Appendix D: Resources and Services

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### **Regional Office Directory**

[www.osc.ny.gov/files/local-government/pdf/regional-directory.pdf](http://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](http://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](http://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](http://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](http://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](http://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](http://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](http://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](http://www.osc.ny.gov/local-government/academy)

## Contact

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