



# Village of Penn Yan

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## Water Treatment Plant Overtime

2025M-6 | July 2025

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# Report Highlights

## Village of Penn Yan

### Audit Objective

Determine whether Village of Penn Yan (Village) officials properly approved, monitored and controlled overtime costs of water treatment plant (WTP) employees.

### Key Findings

Village officials did not properly approve, monitor or control overtime costs of WTP employees. As a result, water customers may have been unnecessarily burdened with unneeded overtime costs and higher pension costs associated with pensionable overtime earnings. For the period June 1, 2021 through November 22, 2024, we determined that:

- The WTP operators worked three different schedules that incurred significant overtime costs totaling \$338,108, which annually ranged between 28 and 32 percent of the total wages paid of approximately \$1.1 million.
- The current Chief Water Operator accounted for the majority of the non-weekend overtime hours and 63 percent of these costs totaling \$89,667.

Additionally, the Department of Public Works (DPW) Director and Deputy Director did not approve overtime hours prior to the WTP operators working overtime as required by the Village’s employee handbook.

### Recommendations

The audit report includes six recommendations which, if implemented, would assist the Board of Trustees (Board) in containing excessive amounts of overtime being charged to ratepayers.

Village officials agreed with our findings and recommendations and indicated they have initiated or plan to initiate corrective action. Appendix C includes our comment on an issue raised in the Village’s response.

### Audit Period

June 1, 2021 – November 22, 2024. We extended our audit period back to June 1, 2017 to review WTP overtime costs under various work schedules implemented at the Village.

### Background

The Village is located in the Towns of Milo, Benton and Jerusalem in Yates County and is governed by the elected seven-member Board composed of the Mayor and six Board members.

The Mayor is the chief executive officer responsible for the Village’s day-to-day management under the Board’s direction.

The WTP supplies drinking water to 2,325 metered Village customers and five wholesale municipalities. The DPW Director and Deputy Director oversee WTP operations that are operated by the Chief Water Operator and three water operators who are all covered by a collective bargaining agreement (CBA). The WTP had three chief operators during our audit scope period. For additional background information, refer to Appendix A.

#### Quick Facts

Gross Wages	\$1,955,038
Overtime Wages	\$532,065
Total Work Hours	63,443
Overtime Hours	11,517

# Water Treatment Plant Overtime

## How Should Village Officials Approve, Monitor and Control WTP Employees' Overtime?

Village officials should develop employee work schedules and plan work assignments in an efficient and cost-effective manner to minimize overtime. Village officials should develop and implement procedures to ensure all overtime is approved, monitored and controlled. While overtime pay may be an expected cost of a village's operations, it should be incurred only when necessary and after prior approval and then carefully monitored to help control costs.

Village officials should monitor and ensure all overtime worked is in accordance with the Village's employee handbook. The employee handbook specifically states that all overtime must be approved by a department head prior to overtime work being performed and documented. According to the CBA, the regular work week for any WTP employee shall consist of 40 hours a week and follow a schedule annually created by the Chief Water Operator by June 15 of each year and approved by the DPW Director or his/her designee. The regular workday for any such employee may begin at any hour of the day between 5 a.m. and 11 p.m. and be no longer than ten hours plus a one-half hour unpaid meal period.

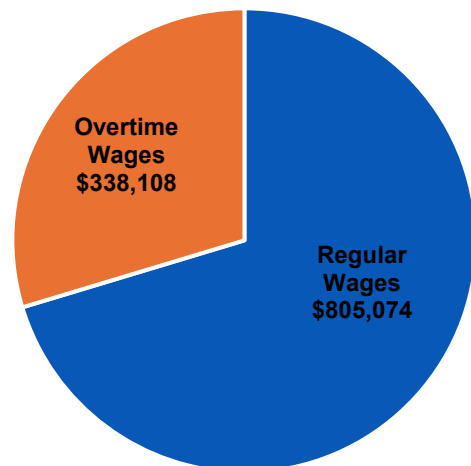
## Village Officials Did Not Properly Approve, Monitor or Control Overtime Costs of WTP Employees

During the period June 1, 2021 through November 22, 2024, the WTP operators worked three different schedules that incurred significant overtime costs, which annually ranged between 28 and 32 percent of the total wages paid (Figure 1). The overtime worked by the WTP operators was not formally approved by the DPW Director or Deputy Director as required. The Chief Water Operator, Director and Deputy Director all stated that prior approval was not sought for the overtime worked because they were not aware of the requirement.

Furthermore, the Chief Water Operator did not annually provide the DPW Director with the WTP work schedule in June for approval as required. Instead, in the weekly work plan at weekly DPW supervisor meetings, the Chief Water Operator listed the work days for the WTP water operators, the current week's work plan and the previous week's completed work. However, the planned work hours (including anticipated overtime) was not included and the previous week's completed work was not routinely updated. As a result, the extent of WTP operator overtime went unnoticed until the Clerk-Treasurer identified it when preparing for the 2024-25 budget and brought it to the Mayor's attention, which was discussed with the Board during the March 26, 2024 Board meeting.

FIGURE 1

### WTP Operators' Regular and Overtime Wages



The Chief Water Operator was unable to provide reasonable documented explanations for the significant use of overtime. While he stated that the additional overtime was due to the increase in seasonal demand for water, two water filter rehabilitations, supervisory control and data acquisition system replacement and small improvement projects to a 25-year-old aging building, he was unable to provide documentation to support his statement. Furthermore, our review of the water pumping data from June 1, 2021 through May 31, 2024 showed that the increased demand coupled with a period of decreased pumping capabilities due to the filter rehabilitations had a minimal impact on pumping time (increase of 30 minutes). Therefore, his explanation does not support the excessive overtime incurred. Instead, we determined that the increase in overtime costs was primarily attributed to the unapproved changes in the WTP operators' work schedules (see Appendix A for details on the work schedules). We extended the audit period back to June 1, 2017 to provide perspective on how the change in WTP operators' work schedules impacted overtime (Figure 2).

**Figure 2: Work Schedules and Pay**

Work Schedule	Regular Wages	Overtime Wages	Total Wages	Annualized Total Wages
Schedule A – June 1, 2017 - May 18, 2018	\$150,960	\$16,608	\$167,568	\$174,252
Schedule B – May 19, 2018 - August 22, 2021	\$498,610	\$198,594	\$697,204	\$213,669
Schedule C – August 23, 2021 - May 31, 2024	\$668,626	\$266,872	\$935,498	\$337,408
Schedule D – June 1, 2024 - November 22, 2024	\$104,777	\$49,991	\$154,768	\$324,656
<b>Totals</b>	<b>\$1,422,973</b>	<b>\$532,065</b>	<b>\$1,955,038</b>	

Prior to May 19, 2018, WTP operators worked four 10-hour shifts that included weekends paid at their normal hourly rate unless the operator worked more than 10 hours a shift (see Schedule A in Appendix A). Schedule A resulted in 402 hours of overtime due to working on holidays and work shifts exceeding 10 hours. However, beginning May 19, 2018, after Chief Water Operator A's departure, all WTP operators working weekends were paid overtime for all weekend hours worked which caused overtime to increase by almost 1,000 hours per year. On August 23, 2021, a fourth WTP operator was hired to reduce overtime costs, but because the WTP operators' work schedule was not changed and overtime was primarily driven by paying all weekend work as overtime, adding an additional WTP operator did not reduce overtime. Instead, overtime costs continued to increase due to an additional 500 hours of overtime each year. Even the changes to the WTP operators' start and end times, implemented on June 1, 2024 under Schedule D, to provide extended coverage and the loss of a WTP operator in July 2024 had limited impact on the amount of overtime worked (Figure 3).

**Figure 3 - Annualized Overtime Hours and Wages**

Work Schedule	Actual Overtime Hours	Actual Overtime Wages	Annualized Overtime Hours	Annualized Overtime Wages
Schedule A – June 1, 2017 - May 18, 2018	402	\$16,608	418	\$17,271
Schedule B – May 19, 2018 - August 22, 2021	4,737	\$198,594	1,451	\$60,862
Schedule C – August 23, 2021 - May 31, 2024	5,457	\$266,872	1,968	\$96,253
Schedule D – June 1, 2024 - November 22, 2024	921	\$49,991	1,930	\$104,865
<b>Totals</b>	<b>11,517</b>	<b>\$532,065</b>		

The current Chief Water Operator stated that the schedule change making all weekend hours overtime-eligible occurred because they were having a hard time keeping or adding employees, as no one wanted to work weekends at regular rates. However, payroll records do not support this assertion, as we did not find any pattern of WTP employees resigning from employment or job postings going unfilled. The DPW Director, Mayor and Treasurer stated they were unsure why

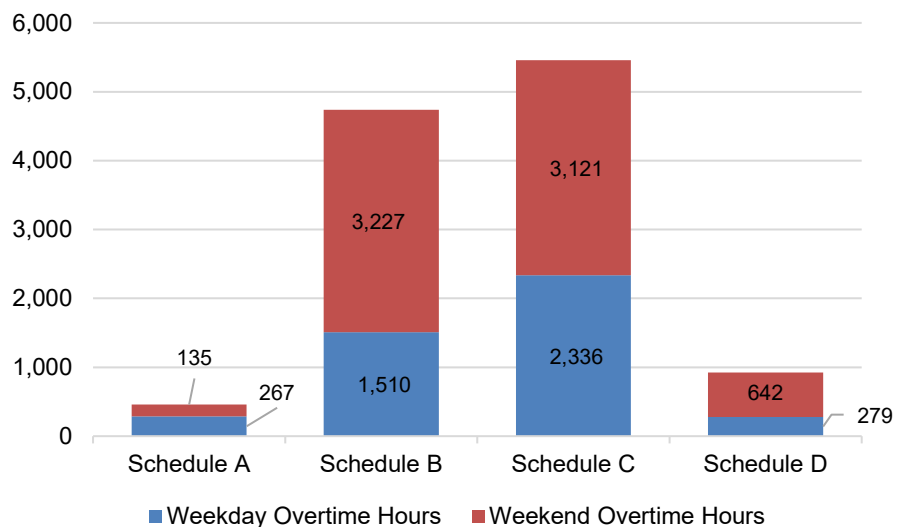
this classification of weekend work being considered all overtime occurred because it was prior to their service. In addition, there were no changes to the CBA to provide that all weekend work would be paid at overtime rates. From June 1, 2017 through November 22, 2024, total overtime hours for weekends alone was 7,125 hours (62 percent) of the total overtime hours and cost ratepayers \$321,226 (60 percent) of the total overtime paid (Figure 4).

After his promotion in April 2021, the current Chief Water Operator stated he began conducting several WTP improvement projects using WTP operators. However, the Chief Water Operator was unable to provide documentation supporting the use of in-house labor versus contracting with outside vendors because he did not perform a cost-benefit analysis. Consequently, he was also unable to demonstrate when and what overtime work was performed and what effect performing projects in-house had on rising overtime costs.

From June 1, 2021 through November 22, 2024, WTP operators worked a total of 2,790 hours of non-weekend overtime costing \$142,778 and the current Chief Water Operator accounted for the majority of these hours and 63 percent of these costs totaling \$89,667 (Figure 5).

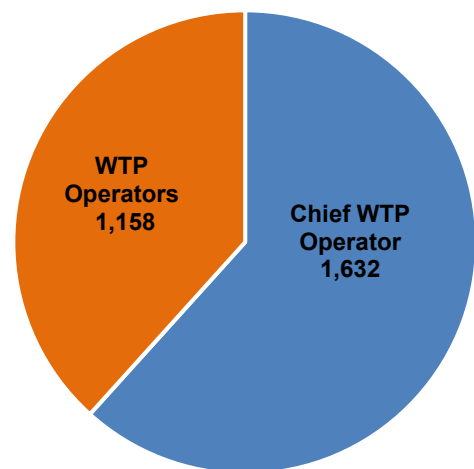
**FIGURE 4**

**Weekend Overtime vs. Weekday Overtime (Hours)**



**FIGURE 5**

**Chief WTP Operator Weekday Overtime Hours vs. WTP Operators Weekday Overtime Hours**



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Additionally, because the WTP operators' timesheets lacked start and end times for each day and the reasons for overtime worked, there is no way to determine the actual regular and overtime costs for each WTP improvement project. Furthermore, without daily start and end times and reasons for the overtime worked listed on the WTP operators' timesheets, it would be difficult to plan and create a reasonable WTP operator work schedule that minimizes overtime costs. Therefore, water customers will continue to be burdened with excessive overtime costs.

## **What Do We Recommend?**

The Board should:

1. Ensure the DPW Director annually approves the WTP operators' work schedules and approves all WTP operator overtime prior to the work being performed.

The DPW Director should:

2. Approve the WTP operators' annual work schedules and all overtime prior to the hours being worked and ensure the approval is documented.
3. Ensure that all projects performed by WTP operators are scheduled in the best interest of ratepayers by minimizing overtime costs.
4. Perform a cost-benefit analysis when determining whether to use vendors or perform the work in-house and maintain the supporting documentation of the analysis.

The Chief Water Operator should:

5. Prepare an annual WTP operator work schedule that minimizes overtime while providing sufficient coverage and provide it to the DPW Director by June 15 for approval.
6. Ensure WTP operators record their start and end work times to assist in creating a work schedule to control overtime costs.

# Appendix A: Chief Water Operators' and WTP Operators' Work Schedules

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To meet the average daily demand of almost one million gallons of water for the Village's 2,325 metered customers and five wholesale customers, WTP operators spent an average of 9.3 to 9.8 hours a day, depending on the season, filtering water through the WTP's three filtration pumps which is then stored in one of the two 2-million-gallon water reservoirs. According to the current Chief Water Operator, WTP operators spend one hour each day recording pumping information and completing paperwork.

Chief Water Operators:

- Chief Water Operator A served from June 1, 2017 through May 13, 2018.
- Chief Water Operator B served from May 13, 2018 through April 29, 2021.
- Chief Water Operator C (current) started on April 29, 2021.

## WTP Operator Work Schedules:

**Schedule A** – Chief Water Operator A and two full-time WTP operators worked four 10-hour shifts that were flexed to cover the seven-day work week. Overtime was generated on days worked greater than 10 hours for the day or hours greater than 40 hours per week. A part-time certified WTP operator, who was also a supervisor in the DPW, would fill in when there were no WTP operators available to work.

**Schedule B** – Chief Water Operator B and two full-time WTP operators, one who worked a 10-hour shift from 6 a.m. to 4:30 p.m. on Monday through Thursday and the other who worked a 10-hour shift from 6 a.m. to 4:30 p.m. on Tuesday through Friday. All weekend work was paid as overtime. A part-time certified WTP operator, who was also a supervisor in the DPW, would fill in when an operator was not able to work weekends or the month had a fifth weekend.

**Schedule C** – Three full-time WTP operators, which included Chief Water Operator C, worked a 10-hour shift from 6 a.m. to 4:30 p.m. on Monday through Thursday and one operator worked a 10-hour shift from 6 a.m. to 4:30 p.m. on Tuesday through Friday. All weekend work was paid as overtime. A part-time certified WTP operator, who was also a supervisor in the DPW, would fill in when an operator was not able to work weekends or the month had a fifth weekend.

**Schedule D** – Chief Water Operator C worked four 10-hour shifts from 8 a.m. to 6:30 p.m. on Monday through Thursday. One full-time WTP operator worked three 10-hour shifts from 4 a.m. to 2:30 p.m. on Monday through Wednesday and two five-hour shifts from 4 a.m. to 9:30 a.m. on Thursday and Friday. A third full-time WTP operator worked three 10-hour shifts from 6 a.m. to 4:30 p.m. on Tuesday through Thursday and one 10-hour shift from 8 a.m. to 6:30 p.m. on Friday. All weekend work was paid as overtime. A part-time certified WTP operator, who was also a supervisor in the DPW, would fill in when an operator was not able to work weekends or the month had a fifth weekend.



## Appendix B: Response From Village Officials

*Village of Penn Yan*

Mayor Danny Condella  
Trustee Kevin McCloud  
Trustee Daniel Henries, Jr.  
Trustee Teresa Hoban  
Trustee Daniel Irwin  
Trustee Norman Koek  
Trustee Brenda Travis  
Clerk-Treasurer Holly Easling



*on Keuka Lake*

PO Box 426, 111 Elm Street  
Penn Yan, New York 14527  
Phone 315-536-3015  
Fax 315-536-4685  
TDD 800-662-1220  
villageofpennyan.com

June 18, 2025

Stephanie Howes, Chief of Municipal Audits  
Office of the State Comptroller  
Rochester Regional Office  
The Powers Building  
16 West Main Street, Suite 522  
Rochester, NY 14614-1608

Subject: 2025M-6 Water Treatment Plant Overtime Audit Report Response Letter

Dear Ms. Howes:

We would like to express our appreciation for the significant time, effort, and communications of your team throughout the audit process. Included in our response is also the Corrective Action Plan adopted by the Village Board of Trustees on June 17, 2025.

We agree with the findings and recommendations in your audit report and have already taken measures to address the recommendations, with several already being implemented. The Village Board started requesting information and reports regarding overtime as soon as it was brought to their attention.

Institutional knowledge and operational history were not transferred within the department as a result of transitions in management and personnel, which contributed to the audit findings. In addition, the collective bargaining agreement was interpreted in a legal opinion from external counsel as it relates to the regular work week. Their opinion was that the regular work week did not include weekends, consequently all hours presently worked on weekend days result in overtime. In order to change the regular work week, the Village is challenged with negotiating alternative contract terms with the collective bargaining unit.

The Village Board has continued monitoring overtime through the monthly cycle of government meetings and working to implement measures to mitigate overtime in the best interest of the ratepayers. Thank you for your oversight and suggestions to improve our operations.

Sincerely,

Danny Condella  
Mayor, Village of Penn Yan

See  
Note 1  
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*Village of Penn Yan*

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Mayor Danny Condella  
Trustee Kevin McCloud  
Trustee Daniel Henries, Jr.  
Trustee Teresa Hoban  
Trustee Daniel Irwin  
Trustee Norman Koek  
Trustee Brenda Travis  
Clerk-Treasurer Holly Easling



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*on Keuka Lake*

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PO Box 426, 111 Elm Street  
Penn Yan, New York 14527  
Phone 315-536-3015  
Fax 315-536-4685  
TDD 800-662-1220  
villageofpennyan.com

## Corrective Action Plan

**Unit Name:** Village of Penn Yan  
**Audit Report Title:** Water Treatment Plant Overtime Audit Report  
June 1, 2017 – November 22, 2024  
**Audit Report Number:** 2025M-6

### 1. Audit Recommendation:

The Board should ensure the DPW Director annually approves the WTP operators' work schedules and approves all WTP operator overtime prior to the work being performed.

#### Implementation Plan of Action(s):

The Municipal Utilities Board and Administration Committee began receiving monthly overtime reports in April 2024. This report summarizes total overtime hours and dollars each month for review and monitoring by the Committees. Starting in September 2024, in addition to the monthly overtime summary, overtime explanations are also being provided at these meetings. These include additional detail outlining more specifically what work the overtime hours were spent on. The Committees are able to confirm with the Director of Public Works at these meetings to ensure the work schedules and overtime were approved prior to work being performed.

#### Implementation Date:

September 2024

#### Person(s) Responsible for Implementation:

Village Board of Trustees, Director of Public Works

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**2. Audit Recommendation:**

The DPW Director should approve the WTP operators' annual work schedules and all overtime prior to the hours being worked and ensure the approval is documented.

**Implementation Plan of Action(s):**

The Director of Public Works approves the work schedules as outlined in Recommendation #5. The collective bargaining unit mutually agreed with the Village to approve schedules in shorter increments in order to assess staffing requirements more effectively. The Chief Water Operator and Director of Public Works are also assessing schedules regularly and implementing changes as needed to minimize overtime while providing adequate coverage for operations. The approved schedule is provided to the Clerk-Treasurer's office for record.

The Director of Public Works approves overtime prior to the hours being worked. This is done either by documented phone call, text message, or documented during the weekly foreman's meeting. Overtime hours and explanations are documented through the payroll submission process and monthly overtime summary and explanation reports.

**Implementation Date:**

Annual work schedule approval implementation date: September 2024

Prior overtime approval documentation implementation date: September 2025

**Person(s) Responsible for Implementation:**

Director of Public Works, Chief Water Operator

**3. Audit Recommendation:**

The DPW Director should ensure that all projects performed by WTP operators are scheduled in the best interest of ratepayers by minimizing overtime costs.

**Implementation Plan of Action(s):**

The Chief Water Operator will communicate with the Director of Public Works on a regular basis regarding projects planned to be completed by WTP operators. The Director of Public Works and Chief Water Operator will schedule the projects during regular working hours to minimize overtime costs. If overtime is anticipated to complete

Page 2

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the projects, a cost-benefit analysis will be completed as outlined in Audit Recommendation #4 to determine whether the work should be performed in-house or contracted.

**Implementation Date:**

January 2025

**Person(s) Responsible for Implementation:**

Director of Public Works, Chief Water Operator

**4. Audit Recommendation:**

The DPW Director should perform a cost-benefit analysis when determining whether to use vendors or perform the work in-house and maintain supporting documentation of the analysis.

**Implementation Plan of Action(s):**

For projects that are anticipated to create additional overtime, the Director of Public Works and Chief Water Operator will prepare a cost-benefit analysis outlining the estimated cost to perform the project in-house versus contracted. Through the analysis, project urgency will also be assessed to determine whether the project can be prioritized and scheduled for a future timeline when the project can be worked into the regular work day in the best interest of the ratepayers through staggered schedules and split shifts. If needed, external engineering expertise will be sought to assist in completing the analysis. The analysis and chosen path forward will be documented and communicated to the Municipal Utilities Board at the monthly meetings during department operation updates.

**Implementation Date:**

January 2025

**Person(s) Responsible for Implementation:**

Director of Public Works, Chief Water Operator

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**5. Audit Recommendation:**

The Chief Water Operator should prepare an annual WTP operator work schedule that minimizes overtime while providing sufficient coverage and provide it to the DPW Director by June 15 for approval.

**Implementation Plan of Action(s):**

The Chief Water Operator prepared an annual WTP operator work schedule and submitted to the Director of Public Works for approval. The collective bargaining unit mutually agreed with the Village to approve the schedule in shorter increments in order to assess staffing requirements more effectively. The approved schedule optimizes weekday split shifts to satisfy coverage during peak production seasons and while undergoing capital projects to minimize overtime. The Chief Water Operator and Director of Public Works are also assessing schedules regularly and implementing changes as needed to minimize overtime while providing adequate coverage for operations. The Director of Public Works began receiving additional reports from the Clerk-Treasurer's office including overtime listings bi-weekly in April 2024 and summary of deviations from the approved schedule combined with attendance transaction reports in August 2024. These reports allow the Director of Public Works to review overtime in total bi-weekly and revise the schedule as needed to minimize weekday overtime.

**Implementation Date:**

October 2024

**Person(s) Responsible for Implementation:**

Director of Public Works, Chief Water Operator

**6. Audit Recommendation:**

The Chief Water Operator should ensure WTP operators record their start and end work times to assist in creating a work schedule to control overtime costs.

**Implementation Plan of Action(s):**

The Clerk-Treasurer's office has revised the timesheet template to include fields to record start and end work times. The Director of Public Works and Chief Water Operator review overall timesheets bi-weekly, including start and end times recorded, to assess work

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schedules. Regular schedules are adjusted appropriately to minimize weekday overtime costs incurred.

**Implementation Date:**

January 2025

**Person(s) Responsible for Implementation:**

Director of Public Works, Chief Water Operator, Clerk-Treasurer

By

Danny Condella, Mayor  
Village of Penn Yan

Date 10/18/2025

## Appendix C: OSC Comment on the Village's Response

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### Note 1

The CBA language in effect during our audit period indicated that a WTP employee's "regular work week" should consist of 40 hours a week and follow a schedule created by the Chief WTP Operator and approved by the Village's Director of Public Works or designee. The language set forth in the CBA did not define a "regular work week" as hours worked Monday through Friday and we found no reference in the CBA to support that WTP employees were eligible for overtime compensation solely based on the WTP employee being scheduled to work on a Saturday or Sunday.

If the Village's external legal counsel has interpreted the CBAs to conclude that the "regular work week" for WTP employees does not include weekends and that any hours worked on a Saturday or Sunday are subject to overtime, we recommend that Village officials work with external legal counsel to clarify this position in future CBA language.

## Appendix D: 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 officials to gain an understanding of WTP operations and the payroll process, including the timesheets being used to report hours worked each week and the approval process for overtime, and reviewed the employee handbook and CBA.
- We reviewed timesheets to determine whether they were signed by employees and their supervisor and included start and end times each day and notes regarding why overtime was worked. We compared the hours worked per timesheet with payroll reports so that we could use the payroll report hours to analyze overtime costs to ratepayers.
- We obtained water pumping data, which included total pumping hours and gallons pumped per day, to analyze trends in gallons pumped and hours worked to determine the average pumping hours.
- We obtained weekly meeting reports and daily journal entries and logs and reviewed them to determine whether the reasons for overtime work were documented or discussions were held regarding overtime.
- We reviewed the former and current work schedules to determine each schedule's overtime costs and which days the overtime was incurred.

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.

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 Village Clerk's office.



## Appendix E: 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

Office of the New York State Comptroller  
Division of Local Government and School Accountability  
110 State Street, 12th Floor, Albany, New York 12236

Tel: (518) 474-4037 • Fax: (518) 486-6479 • Email: [localgov@osc.ny.gov](mailto:localgov@osc.ny.gov)

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

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

**ROCHESTER REGIONAL OFFICE** – Stephanie Howes, Chief of Municipal Audits

The Powers Building • 16 West Main Street – Suite 522 • Rochester, New York 14614-1608

Tel (585) 454-2460 • Fax (585) 454-3545 • Email: [Muni-Rochester@osc.ny.gov](mailto:Muni-Rochester@osc.ny.gov)

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