

Village of Lyons Falls

Board Oversight

DECEMBER 2018



OFFICE OF THE NEW YORK STATE COMPTROLLER
Thomas P. DiNapoli, State Comptroller

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Report Highlights

Village of Lyons Falls

Audit Objective

Determine whether the Board provided adequate oversight to ensure Village funds are properly accounted for and safeguarded.

Key Findings

- The Board did not adequately segregate financial duties and did not provide sufficient oversight or compensating controls such as designating someone to review bank reconciliations and other supporting documentation.
- The Treasurer, Clerk and a Board member shared passwords accessing the computerized central accounting records and the water and sewer program.
- The Board did not annually audit the Treasurer's books and records.

Key Recommendations

- Segregate the Clerk's and Treasurer's financial duties or implement compensating controls such as periodic reviews of bank reconciliations, payrolls, trial balances, and water and sewer adjustment reports.
- Assign separate usernames and passwords and restrict user access to only those individuals needing access to perform their job duties.
- Annually audit the Treasurer's records.

Village officials generally agreed with our recommendations and indicated they planned to initiate corrective action.

Background

The Village of Lyons Falls (Village) is located in the Towns of Lyonsdale and West Turin in Lewis County. An elected five-member Board of Trustees (Board) governs the Village which is comprised of an elected Mayor and four elected trustees. The Mayor is the Village's chief executive officer and is responsible for day-to-day management under the Board's direction. The Village Treasurer (Treasurer) is the chief fiscal officer, the custodian of all Village funds, and is responsible for recording and disbursing money. The Village Clerk (Clerk) is responsible for collecting and depositing cash receipts for property taxes, water, sewer and other revenues.

Quick Facts

Population	566
Employees	12
2017-18 Appropriations	\$370,975

Audit Period

June 1, 2015 – December 31, 2017

Board Oversight

At the Mayor's request, the Village's attorney contacted our office in October 2017 to notify us of discrepancies related to a former Clerk's¹ real property tax and water payments and various other receipts. We initiated this audit to determine if Village funds were properly accounted for and safeguarded during our audit period.

In addition to the former Clerk, two Treasurers and a Clerk-Treasurer started and resigned during our audit period.² The current Clerk started in November 2017 and the current Treasurer started in June 2017.

How Should the Board Ensure Village Funds Are Accounted For and Safeguarded?

A village board is responsible for the oversight of the village's financial activity and establishing internal controls to safeguard resources. The board should adopt written policies and procedures to govern cash receipts and disbursements. When one individual controls the entire cash receipt or disbursement process (i.e., cash custody and recordkeeping) it is imperative that the board implement compensating controls.

Such controls should include policies and procedures to help ensure that all amounts due are properly collected, deposited in a timely manner and accurately accounted for, and that disbursements are for proper village purposes. For example, it is important that the board provides oversight by having someone periodically compare the treasurer's monthly reports with supporting documentation, such as trial balances, completed payrolls, and bank reconciliations including bank statements and canceled check images. An effective review of the bank reconciliation ensures that monthly bank statement balances³ agree with the cash balances recorded in village records, and also helps verify that all cash receipt and disbursement transactions are captured and properly recorded. Also, a periodic review of the clerk's records may help ensure that recorded receipts have been properly deposited.

The board should also ensure there is separate accountability to identify individuals who enter financial transactions into the computerized accounting records, and also into the computerized water and sewer billing and receipting program. In addition, independent reconciliations of receivable control accounts⁴ to individual customer account records for real property taxes and water and

1 The former Clerk began employment on February 15, 2016 and resigned on October 16, 2017.

2 The terms of employment for the former Treasurers were June 2015 to April 2016 and March 2016 to June 2017, and the former Clerk-Treasurer was employed from August 2015 to January 2016.

3 After considering outstanding checks and deposits in transit that have not yet cleared the bank

4 A receivable control account summarizes total billings and collections, account adjustments and unpaid balances for all customer accounts.

sewer charges can help detect errors or irregularities. For those situations where billing adjustments are necessary, the board should establish written procedures to address the approval and documentation process.

Lastly, New York State Village Law⁵ requires the board to annually audit, or have a Village officer, employee or independent public accountant audit, the Treasurer's financial records. This annual audit provides an independent verification that transactions have been properly recorded and that cash has been properly accounted for.

Controls Over Cash Receipts Were Not Adequate

During the early part of our audit period (from June 2015 to February 2016), the former Treasurers and former Clerk-Treasurer were solely responsible for collecting, depositing and recording all cash receipts during their times in office. When the former Clerk began Village employment on February 15, 2016, she became responsible for collecting and recording water and sewer payments in a computerized water and sewer program and recording all other receipts, including property taxes, in a manual cash receipts log.⁶ The former Clerk provided the money collected along with the cash receipt logs and payment reports from the water and sewer program to the former Treasurer, who prepared and made the deposits, recorded the receipts in the central accounting records and reconciled the bank accounts. The Mayor told us the former Treasurer made the bank deposits until February or March 2017 (a few months prior to her resignation), at which time the former Clerk took over the bank deposit duties.⁷ A Board member also assisted with the collection and deposit of receipts during the audit period when staff were unavailable.

When the current Treasurer took office (June 2017) and the current Clerk took office (November 2017), they each assumed the duties of their immediate predecessors. The Clerk receives and deposits money and maintains the detail customer records for real property taxes and water and sewer rents, and the Treasurer maintains the central accounting records. Village officials separated the Treasurer's cash handling duties from the recordkeeping duties. However, both the former and current Clerk were responsible for receiving cash and recording the receipts in the records that track customer account activity. These incompatible duties potentially enable the Clerks to collect receipts and record the payments into the system, or to adjust the customer records without depositing the funds or reporting the payments to the Treasurer.

5 New York State Village Law 4-408

6 When property tax payments are collected, payments are also recorded on the respective property listing on the tax roll. The Village's copy of the tax bill is stamped as paid and moved from an "unpaid" binder to a separate "paid" binder.

7 The former Clerk also recorded receipts in the central accounting records in June 2017, during the transition from the former Treasurer to the current Treasurer.

Because of the Village's small size, we recognize that it may be impractical to completely segregate cash handling from recordkeeping duties. However, in these circumstances, it is imperative that the Board provide sufficient oversight and compensating controls to reduce the risk of errors or irregularities occurring and going undetected. The Board did not adopt any policies outlining the cash receipt duties of the Clerk and Treasurer and has not implemented sufficient monitoring procedures for the cash receipt process.

We followed up on the cash receipt discrepancies identified by Village officials, totaling \$1,690, involving the former Clerk who resigned on October 16, 2017. The current Treasurer told us that in October 2017, she noticed that the former Clerk's 2017-18 property tax bill of \$393.78 had been recorded as paid in the manual cash receipt log and in the accounting records, but the amount of her payment could not be found in any Village deposit. The current Treasurer also identified that the former Clerk's \$57 water bill was recorded as paid in both the manual cash receipt log and the computerized water billing and collection program, but she could find no record of the payment in any bank deposits. We tested cash receipts and confirmed that these recorded payments were not deposited.

Since the above payments for the former Clerk's property taxes (\$393.78) and water bill (\$57) were not deposited, the current Treasurer reversed the payments in the accounting records and water and sewer records. The former Clerk's unpaid property taxes were included in the list of unpaid taxes remitted to Lewis County for enforcement and the former Clerk later paid the entire balance of her unpaid water bill on February 8, 2018. Therefore, the Village has been reimbursed for all the discrepancies Village officials identified.

In addition, the Mayor told us that the former Clerk contacted her on October 23, 2017 to notify her that she collected a real property tax payment of \$703.10, which was recorded on the cash receipts log on October 2, 2017, but that she did not deposit it because the funds had been misplaced. The former Clerk brought \$703.10 in cash into the Village offices for deposit on November 2, 2017,⁸ one month after it was collected, and told the Mayor that although the funds were misplaced, she felt responsible and brought in the cash for deposit.⁹ Further, the current Treasurer told us she identified water and sewer receipts of \$336 and \$200 which were recorded on cash receipt logs on October 5, 2017 and October 12, 2017, respectively, but were not deposited in the bank until October 27, 2017. Village officials told us they did not make this bank deposit. The former Clerk told us she deposited these funds in the bank's night drop box on her last day of

8 The Village issued the former Clerk a receipt for these funds.

9 The former Clerk provided a written and signed statement on November 2, 2017 to Village officials explaining the same.

employment with the Village, October 16, 2017. However, her explanation of the timing of this deposit is not consistent with the bank's records.¹⁰

Although the current Treasurer found these discrepancies, we identified various internal control weaknesses, in addition to the Clerks' incompatible duties, that placed Village cash receipts at risk throughout our audit period:

- The Treasurer did not maintain receivable control accounts for the water and sewer rents or property tax revenues. Since these records would summarize total billings, collections, adjustments and balances due, they can serve as a check on the accuracy of the detail receivable records, for individual customers, maintained by the Clerk. If the Treasurer maintained control accounts and periodically reconciled them with the total of the individual customer accounts, she could have detected differences that needed further investigation. Such differences could be attributable to errors, unauthorized adjustments to customer accounts, or payments posted to customer accounts that were not deposited.
- It is the Clerk's responsibility to enter billing adjustments to increase or decrease individual customer account balances in the Village's computerized water and sewer program. The program generates adjustment reports that identify customers whose bills were adjusted after the initial bill was sent, but there was no review of the billing adjustment reports by supervisory personnel, such as the Mayor or Board. In addition, the Board has not established written procedures to address the approval and documentation process for adjustments. Therefore, inappropriate reductions to customer account balances could occur and payments may not be deposited as received.
- The former and current Treasurer and Clerk had access to both the central accounting records and the computerized water and sewer program to record revenue transactions, and they both used the same username and password for each program.¹¹ A Board member who occasionally helped collect receipts in the office and make deposits when the Treasurer and Clerk were unavailable also used the same shared username and password to access the water and sewer program. Access to the computerized records should be restricted to those employees who need access for their job duties. When users have access they do not need and there is inadequate oversight of the billing, collection and recording process, there is

¹⁰ The certified deposit slips showed that the deposit was made in the bank's night deposit drop box. The bank posted this deposit on October 27, 2017.

¹¹ Officials told us the former Clerk was provided the username and password to the central accounting records in June 2017 upon the resignation of a former Treasurer and prior to the current Treasurer starting. The current Clerk, who began in November 2017, was also provided the same access to the central accounting records.

an increased risk of improper adjustments, errors and irregularities. Further, shared accounts diminish accountability because improper system activity may not be traceable to an individual user.

Deposits and Records – We obtained all deposit composition records from the Village’s bank to assist us in identifying the receipts deposited in the bank and compared this information to receipts that should have been collected and recorded. We compared the property tax revenues deposited in the audit period, totaling \$662,832, to the Village tax rolls. Our testing of deposits, records and the tax rolls showed minimal discrepancies, which we communicated to the Mayor. We also reviewed 102 receipts expected to be received¹² from outside sources during the audit period, totaling \$448,549, to determine whether they were deposited in Village bank accounts as received. Our testing of these expected revenues showed that the revenues were properly deposited in the Village’s bank accounts and recorded in the Village’s cash accounts.

We also traced all customer payments recorded in the computerized water and sewer program for the audit period, totaling \$456,254, to deposit compositions, bank statements and Village general ledgers to determine whether the recorded payments were properly deposited and accounted for. Although deposited water and sewer payments were properly accounted for in the central accounting records, we identified \$551 in water and sewer payments that were recorded in the water and sewer program but were not deposited in the bank.

Figure 1: Comparison of Recorded Water and Sewer Receipts to Deposits

Date	Recorded Payment	Amount Deposited	Difference
4/10/2016	\$25	-	(\$25)
10/11/2016	\$129	-	(\$129)
10/15/2016	\$338	\$167	(\$171)
12/20/2016	\$43	\$20	(\$23)
1/7/2017	\$499	\$468	(\$31)
1/10/2017	\$135	-	(\$135)
10/24/2017	\$37	-	(\$37)
Total	\$1,206	\$655	(\$551)

Village officials were unable to explain these differences. While the dollar value of the differences was relatively insignificant, the lack of water and sewer receivable control accounts – i.e., showing the total of all payments due – and periodic

¹² Including contractual payments for fire protection, ambulance service and snow plowing, payments from the New York State Department of Transportation and other State agencies, PILOT payments from the Lewis County Industrial Development Agency, grant payments from Lewis County, payments of franchise fees from cable companies, sale of forest products and anticipated revenues to be received per Board meeting minutes.

reconciliations with the detail customer accounts prevents the Treasurer, and other Village officials, from detecting differences that need further investigation.

Lastly, we reviewed the deposit compositions and deposits listed in all Village bank account statements for the audit period, totaling \$2,584,314, to determine whether they were properly recorded as cash and revenue in the central accounting records. We found all of the deposits were properly recorded, except for a total of \$88,244¹³ (3.4 percent) that was deposited and recorded as cash in the water fund, but recorded as revenue in the general fund. We also found \$8,439 in relieved taxes and \$940 in water payments deposited and recorded as cash in the general fund, but recorded as \$3,736 in the water fund revenues and \$5,643 in the sewer fund revenues. Officials could not explain the discrepancies, but our review of payments received and deposited indicated the differences were recordkeeping errors, since these moneys were properly deposited. A periodic review of the monthly Treasurer reports with supporting documentation, such as trial balances and bank reconciliations, may have identified these discrepancies sooner.

Billing Adjustments – We reviewed all 27 billing adjustments made to water and sewer customer accounts during the audit period, from computer-generated reports, to determine whether the adjustments were valid. Of the 27 adjustments, we identified 19 adjustments totaling \$12,287 that increased amounts due from customers, and eight adjustments totaling \$389 that decreased amounts due from customers. Fourteen of the 19 adjustments were appropriate corrections of errors totaling \$11,969, but Village officials were unable to provide adequate documentation and explanations for the five remaining adjustments to increase amounts due, totaling \$318, and the eight adjustments to decrease amounts due. As a result, Village officials cannot determine whether these adjustments to customer accounts were proper.

Property Owners – We compared all property owners listed on the most recent Village tax roll to the customer accounts in the computerized water and sewer program to determine whether all property owners are properly being billed for their water and sewer use. We identified 158 property owners who did not have a customer account. Village officials told us that 157 property owners did not receive water because of vacant land or unoccupied dwellings, or instances such as multiple parcels charged under one customer account and customer accounts with no identifiable tax parcel number. However, one property owner has been receiving Village water since 2011 and was not being billed, which equates to just over \$1,400 in revenues that the Village could have received had the property owner been billed since 2011.

¹³ \$79,232 grant funds, \$3,175 insurance recovery, \$2,968 overpayment refund, \$2,369 franchise fees, \$400 sale of scrap metal and \$100 rental income

Because the Board and Village officials have not established adequate monitoring and control procedures over the Village's cash receipts process, there is an increased risk that errors and irregularities could occur and not be detected or corrected in a timely manner.

The Board Did Not Segregate the Treasurer's Duties and Did Not Provide Adequate Oversight

The Treasurer is responsible for entering claims into the central accounting records for payment, processing payroll, and issuing and signing checks. With limited exceptions,¹⁴ the Treasurer is not authorized to make payments until the claims have been audited and an abstract of Board-approved claims is certified by the Clerk for payment. Payroll disbursements should be certified by a Village officer or employee having direct supervision over the employee.

The Board did not adequately segregate the Treasurer's duties or implement compensating controls to properly oversee her work, such as a routine review of bank statements, bank reconciliations, journal entries, trial balances and canceled checks¹⁵ by someone independent of the cash disbursement process. The Treasurer had incompatible duties since she enters accounts payable, processes the payrolls, performs online banking, signs checks, maintains the central accounting records and reconciles the bank statements. Although the Board audits claims and reviews the list of claims on the abstract, this review may not prevent inappropriate disbursements from occurring. In addition, the Board did not develop written policies outlining the Treasurer's cash disbursement duties.

We reviewed 212 canceled checks, totaling \$357,081, and traced them to supporting claims and invoices to determine whether the payments were for legitimate Village purposes and were audited and approved by the Board. Although all the claims tested were for legitimate Village purposes, 13 claims totaling \$9,344 were paid prior to Board audit for credit card and fuel bills, property taxes and fire department expenditures. Because these were not claims for public utility services, postage, freight or express charges, they were not allowed under statute to be paid before audit. We also found three claims totaling \$1,433¹⁶ that were not audited.

We also reviewed all Village bank statements during the audit period and identified 315 non-check withdrawals and bank transfers, totaling \$989,151, which were for valid purposes. Lastly, we reconciled all Village bank accounts as

¹⁴ Village Law 5-524(6) allows the Board to authorize, by resolution, payment for utility services, postage, freight and express charges in advance of audit. The claims for such prepayments must be presented at the next regular Board meeting for audit.

¹⁵ A board member began reviewing canceled checks after we began fieldwork.

¹⁶ \$1,058 for fire protection services, \$140 for State unemployment insurance and \$235 for an employee reimbursement.

of December 31, 2017, totaling just over \$1 million, to the cash recorded in the central accounting records. We found the adjusted bank balances agreed to cash with minimal exceptions which we communicated to Village officials.

There is no supervisory review or certification of completed payroll registers, which increases the risk for unauthorized, inaccurate or inappropriate payroll payments to occur without detection. We compared the salaries paid to the Mayor, Treasurer and Clerk positions during the audit period, totaling \$44,844, to Board authorizations. The former Clerk, who resigned on October 16, 2017, received a pay raise on July 13, 2017, but Board approval of the raise was not included in the Board minutes. The Mayor told us the Board, while in executive session, approved to increase the former Clerk's pay because additional duties were assigned to her. The total raise in pay from July 13, 2017 to October 16, 2017 equaled \$350.72. Our testing found no other discrepancies.

The Board Did Not Conduct an Annual Audit of the Treasurer's Records

The Board did not perform an annual audit of the Treasurer's records and reports. An annual audit serves as an important internal control over cash receipts and disbursements by providing independent verification that transactions have been properly recorded and that cash has been properly accounted for. It also provides Board members with an added measure of assurance that the financial records and reports contain reliable information on which to base financial decisions.

What Do We Recommend?

The Board should:

1. Adopt and distribute policies and procedures outlining cash receipt and disbursement duties of the Clerk and the Treasurer, as applicable.
2. Ensure the duties of the Clerk are adequately segregated, and when segregating duties is impractical, ensure there is sufficient oversight of the Clerk's duties, to include periodically reviewing the Clerk's records to supporting documentation.
3. Establish written procedures for the documentation and approval of billing adjustments to customer accounts.
4. Ensure separate usernames and passwords are used to identify which individuals are entering financial transactions into the computerized accounting records and into the water and sewer program.

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5. Restrict user access to the computerized accounting records and water and sewer program to only those individuals needing such access to perform their job duties, and monitor user access periodically.
 6. Ensure Village residents who receive Village water and sewer services are billed for their use.
 7. Segregate the Treasurer's duties or implement compensating controls to properly oversee her work. Compensating controls could include someone independent of the cash disbursement process routinely reviewing bank statements, canceled checks, journal entries, trial balances and bank reconciliations.
 8. Ensure payroll registers are certified by an officer or employee having direct supervision over specific departments or individual employees.
 9. Pass resolutions during public meetings to authorize any pay raises for Village officials, and ensure such resolutions are documented in the Board minutes.
 10. Conduct or arrange for annual audits of the Treasurer's records and reports.

The Treasurer should:

11. Establish and maintain receivable control accounts for real property taxes and water and sewer rents, periodically reconcile these accounts to the total of the individual taxpayer or water and sewer customer account balances, and resolve any differences.
12. Ensure any recordkeeping errors are corrected and cash and revenues are reported in the proper funds.
13. Pay only the claims that have been audited and approved for payment by the Board, except for those claims authorized by law to be paid in advance of audit.

Appendix A: Response From Village Officials



12/017/2018

To Whom It May Concern:

Last October, the Board was made aware of some discrepancies in our accounts and upon further inspection, contacted the Comptroller's Office as a way holding everyone accountable and providing oversight to hopefully circumvent any future problems.

It was a lengthy and thorough process that thankfully did not find many other discrepancies. Throughout the process, the auditors gave suggestions that were implemented as soon as was possible.

The experience was educational and it was appreciated that the representatives were both understanding and helpful.

Due to this process, I feel that the village is more able to prevent possible fraud and has safeguards against possible clerical errors.

Sincerely,

Anne Huntress, Mayor

Village of Lyons Falls is an equal opportunity provider and employer.

Complaints of discrimination should be sent to:

Appendix B: Audit Methodology and Standards

We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We interviewed Village officials and reviewed Board minutes to gain an understanding of the Board's oversight of financial operations including controls over the Treasurer's and Clerk's fiscal duties, procedures used to record and monitor financial assets and transactions, and standards used to assign access rights to the computer and financial applications.
- We followed up on the cash receipt discrepancies identified by Village officials, totaling \$1,690, by reviewing manual cash receipt logs, general ledger accounts, tax rolls, lists of overdue taxes remitted to Lewis County, deposit slips, bank statements, and computerized water and sewer receipt reports. We also interviewed the former Clerk about the transactions.
- We reviewed deposits listed in all Village bank account statements and deposit composition records for the audit period, totaling \$2,584,314, to determine whether they were properly recorded in the computerized central accounting records. Of this amount, we compared property tax revenues deposited in the audit period, totaling \$662,832, to the Village tax rolls.
- We reviewed all 102 receipts expected to be received from outside sources during the audit period, totaling \$448,549, to determine whether the Clerk deposited them in Village bank accounts as received.
- We traced all customer payments recorded in the computerized water and sewer program for the audit period, totaling \$456,254, to bank statements and deposit compositions and to Village general ledgers to determine whether the payments recorded in the water and sewer program were properly deposited and accounted for.
- We reviewed all 27 billing adjustments during the audit period, generated from the computerized water and sewer program, to determine whether the reason for the adjustment was valid.
- We compared all property owners listed on the Village tax roll for the 2017-18 fiscal year to the customer accounts in the computerized water and sewer program to determine whether all property owners are being billed for their water and sewer use.
- Total check disbursements in our audit period equaled \$2.3 million. We randomly selected four months (February 2016, May 2016, April 2017 and August 2017) with 172 check disbursements, totaling \$339,196, and traced the disbursements from canceled checks to claims and supporting invoices to determine whether the payments were for legitimate Village purposes and were audited and approved by the Board.

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- We judgmentally selected a sample of 40 check disbursements, totaling \$17,885, paid during the audit period and reviewed the related claims for the same concerns as our random sample. We selected these disbursements since they posed a higher risk for inappropriate Village expenditures. They included payments to Board members or other Village officials, unrecognized vendors, and purchases from vendors that could be unrelated to Village operations.
 - We reviewed 315 non-check withdrawals and bank transfers, totaling \$989,151, from all Village bank statements during the audit period to determine whether the withdrawals and transfers were for valid Village purposes.

We conducted this performance audit in accordance with GAGAS (generally accepted government auditing standards). 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.

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 Clerk's office.

Appendix C: Resources and Services

Regional Office Directory

www.osc.state.ny.us/localgov/regional_directory.pdf

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

www.osc.state.ny.us/localgov/costsavings/index.htm

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

www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm

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

www.osc.state.ny.us/localgov/pubs/listacctg.htm#lmgm

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

www.osc.state.ny.us/localgov/planbudget/index.htm

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

www.osc.state.ny.us/localgov/lgli/pdf/cybersecurityguide.pdf

Required Reporting – Information and resources for reports and forms that are filed with the Office of the State Comptroller

www.osc.state.ny.us/localgov/finreporting/index.htm

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

www.osc.state.ny.us/localgov/researchpubs/index.htm

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

www.osc.state.ny.us/localgov/academy/index.htm

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