

Village of Canastota

Board Oversight

APRIL 2019



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

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Report Highlights

Village of Canastota

Audit Objective

Determine whether the Board and Village officials properly oversee financial activity.

Key Findings

- The Board did not adequately oversee the Clerk-Treasurer's work, audit claims before approving them for payment or require annual audits of the Clerk-Treasurer's records and reports.
- The Treasurer did not file annual financial reports (AUDs) with the State Comptroller's Office (OSC) or the Board in a timely manner.
- Department of public works (DPW) employees received payroll payments totaling approximately \$4,000 over a six-month period that were not supported by timecards.

Key Recommendations

- Audit claims before payment and ensure the Clerk-Treasurer's records are annually audited.
- Ensure the Clerk-Treasurer prepares and submits AUDs to OSC and the Board in a timely manner.
- Develop DPW payroll monitoring procedures to verify that time worked is accurately paid.

Village officials agreed with our findings and indicated they plan to initiate corrective action.

Background

The Village of Canastota is located in the Town of Lenox in Madison County.

The Village is governed by an elected Board of Trustees (Board) composed of four Trustees and the Mayor. The Board is responsible for the general management and oversight of financial operations. The appointed Clerk-Treasurer is the chief fiscal officer, responsible for receiving, disbursing and maintaining custody of money, preparing financial reports and maintaining accounting records. The Administrator oversees day-to-day operations.

Quick Facts

Population	4,100
Number of Employees	41
2017-18 Appropriations	\$4.4 million

Audit Period

June 1, 2014 – May 31, 2017

Board Oversight

What is Adequate Oversight of Financial Activity?

A board is responsible for overseeing village financial affairs and safeguarding resources. These duties include establishing internal controls to provide reasonable assurance that cash and other resources are properly safeguarded, transactions are authorized and properly recorded and financial reports are accurate, reliable and filed in a timely manner.

Proper internal controls ensure that duties are adequately segregated so that one employee does not control all phases of a transaction. When one employee performs all the duties related to collecting and disbursing cash, recordkeeping, and reconciling accounts, it increases the risk that cash could be misappropriated and not detected. If limited resources make it difficult to segregate duties, village officials should consider implementing compensating controls, such as additional review procedures, to reduce these risks.

With limited exceptions, New York State Village Law (Village Law)¹ requires the board to audit and approve all claims before payment.² The audit of claims should be a deliberate and thorough process to determine whether proposed payments are for proper purposes and that the goods or services were received. Because payroll expenditures are significant, officials should ensure that the time that employees work is properly documented, reviewed and approved to ensure that employees are appropriately paid.

The clerk-treasurer is responsible for maintaining accurate and complete accounting records and providing periodic financial reports to the board to monitor financial affairs throughout the year. Bank reconciliations should be completed on a monthly basis to ensure that bank account balances agree with the corresponding cash balances in the accounting records. The reconciliations should be reviewed by someone independent of the process to ensure accuracy and completeness. Any discrepancies between adjusted bank balances and recorded cash balances should be promptly investigated and corrected, so cash balances and cash activity are properly accounted for.

The clerk-treasurer is required to file the village's AUD, with OSC within 60 days after the close of the fiscal year.³ This report provides the board, OSC and village taxpayers with a tool for monitoring financial operations. Further, the board is required to annually audit, or have a village officer, employee, or an

¹ New York State Village Law (Village Law), Section 5-524

² The board may, by resolution, authorize payment of claims before audit for public utility services, postage, freight and express charges.

³ The 60-day filing requirement applies to villages with a population less than 5,000. The clerk-treasurer may request a 60-day extension from OSC.

independent public accountant audit, the clerk-treasurer's annual financial report and supporting records.⁴ 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.

The Board Should Improve Oversight of Financial Activities

The Board did not segregate the Clerk-Treasurer's duties or ensure sufficient compensating controls were in place to oversee her work. The Clerk-Treasurer is responsible for all aspects of the financial and recordkeeping duties, including depositing money (e.g., real property taxes and sewer fees), writing checks, making bank transfers, processing payroll, recording transactions in the accounting records and reconciling bank accounts. The deputy clerk-treasurer is responsible for receiving money and also makes bank transfers and assists the Clerk-Treasurer with the payroll processing and recordkeeping duties.

Although the Mayor reviewed and certified the payrolls and the Administrator reviewed bank statements and cancelled checks, Village officials did not perform an independent review of bank reconciliations. We found no indication that officials reviewed journal entries. Although the Board reviewed and approved abstracts,⁵ it did not perform a thorough audit of claims and supporting documentation. As a result, the Board does not have enough information to determine whether the claims approved are appropriate and legitimate expenditures and there is an increased risk that improper claims could be paid without detection.

We identified various recordkeeping deficiencies, which impacted the Clerk-Treasurer's ability to provide the Board with timely and accurate financial reports. Because of the internal control and recordkeeping weaknesses identified, we reviewed certain financial transactions during our audit period⁶ to determine whether cash receipts were appropriately recorded and deposited and cash disbursements were paid as authorized, adequately supported and for proper purposes. We also reviewed bank reconciliations and journal entries made to adjust cash accounts to assess their reasonableness and adequacy.

We reviewed cash receipts totaling \$1.7 million and found all the receipts tested were properly recorded and deposited in Village bank accounts. However, our review of 87 check disbursements totaling \$342,331 (66 non-payroll disbursements – \$333,424 and 21 payroll disbursements – \$8,907) disclosed

4 Village Law, Section 4-408

5 A list of claims to be paid

6 See Appendix B for information on our sampling methodology.

that 23 non-payroll disbursements (35 percent)⁷ were either paid before Board approval or not supported by adequate documentation as follows:

- Ten claims totaling \$29,255, not allowed to be paid before audit, were paid before the Board authorized these payments (15 percent). As examples, these claims included repairs to a fire department floor and a tank monitor (\$15,500), publicity (\$8,000), band concert performances (\$1,100) and supplies (\$2,000).
- Four claims totaling \$2,460 lacked adequate support. These claims included the following:
 - \$1,500 paid to the Village volunteer fire company without an invoice, receipt or explanation of how the money was to be used, other than a description it was for community day.
 - \$448 paid to an exercise fitness program instructor for a recreation program. Although the Board approved the payment and the Clerk-Treasurer was able to provide support for this claim, the claim was paid without any supporting documentation attached.
 - \$372 paid to an internet/phone provider without an invoice.
 - \$140 paid to the Clerk-Treasurer for mileage reimbursement to attend a training, but the claim did not contain support showing the locations she traveled to and from.
- Ten claims totaling \$17,597 did not contain sufficient support to show whether the goods (e.g., parts, chemicals) were delivered.

We found that the payroll disbursements tested were adequately supported and authorized, except for one payment to the code enforcement officer and one payment to the former deputy clerk, totaling approximately \$1,600 combined, that did not contain adequate support. Both of these payments were to full-time employees who were paid hourly, but not required to maintain time sheets. As a result, there was no support for the hours paid these employees.⁸

Because the Clerk-Treasurer can control all phases of the payroll process and signs payroll checks, we reviewed her salary payments for the audit period. Except for minor discrepancies we discussed with officials, we found that the salary payments received agreed with the amounts authorized by the Board.

In addition, the Clerk-Treasurer is responsible for making electronic banking transfers and recording journal entries without any independent review, confirmation or approval. As a result, there is an increased risk that unauthorized

⁷ One disbursement had more than one deficiency.

⁸ We conducted additional testing of time records for DPW employees, which is covered in this report.

transfers could be made or errors could occur without detection. We reviewed bank transfers and withdrawals totaling approximately \$2 million and did not find any inappropriate transactions.

We reviewed 65 journal entries to decrease cash totaling almost \$2 million, including 38 entries totaling \$1.9 million to record transfers of money between accounts and 27 entries totaling \$58,508 that were primarily to correct the accounting records. We found that these journal entries were proper and supported. However, it is a good business practice for journal entries to be reviewed and approved by someone other than the person recording them to help ensure the entries are supported, reasonable and necessary and not made to disguise unauthorized transactions.

The Clerk-Treasurer Needs to Improve Recordkeeping and File Timely Reports

Cash balances in the Clerk-Treasurer's accounting records did not always agree with adjusted bank balances and year-end activity was not closed out timely in the financial software used to maintain the accounting records. In addition, the Board was not provided with reports to monitor cash activity and fund balances during our audit period and the Clerk-Treasurer was delinquent in filing the AUDs with OSC.

Bank reconciliations were not up-to-date and contained reconciling items that were on the bank reconciliations for multiple years without resolution. At the time of our audit, the Clerk-Treasurer was behind in completing bank reconciliations – as of November 1, 2017, the last completed bank reconciliations were for July 2017.

We reviewed the reconciliations of all bank accounts the Clerk-Treasurer completed for May 2015, May 2016, and May 2017 and found that adjusted bank balances did not always agree with recorded cash balances shown on the trial balance.⁹ In some cases, the Clerk-Treasurer showed reconciling items on the bank reconciliations for multiple years without making the necessary bank transfers or entries in the records to correct the differences. For example, as of May 31, 2017 there was accrued interest totaling approximately \$4,700 for a certificate of deposit that had not been recorded.

We also found that there were various adjusting items as of May 31, 2017 that were unresolved, such as transfers to and from other bank accounts totaling \$30,055 that were recorded, but never actually made. There was also a discrepancy between the adjusted bank balance and records for one of the bank

⁹ A trial balance shows all individual accounts with respective balances.

accounts, totaling \$1,055 that was carried over from the May 2016 to the May 2017 bank reconciliation and not promptly investigated and resolved.

As of September 2017, the Clerk-Treasurer had not closed out the books for 2015-16 or 2016-17 in the financial software. Consequently, total revenues and expenditures were not properly closed to fund balance each fiscal year and year-end fund balances were not accurate on accounting system reports. This also caused some 2016-17 reports to include both the 2015-16 and 2016-17 revenues and expenditures.

Further, as of August 2017, the most recent AUD filed by the Clerk-Treasurer was for 2013-14.¹⁰ The Clerk-Treasurer subsequently filed the 2014-15 AUD in September 2017 (711 days late) and the 2015-16 AUD in March 2018 (607 days late).

The Clerk-Treasurer told us that she fell behind on some of her work in 2015 when she was absent for about two months during our audit period due to a serious illness. A former deputy clerk filled in during her absence, but various errors were made in the accounting records that required further review and correction by the Clerk-Treasurer.¹¹

The Clerk-Treasurer told us that she was not comfortable closing the accounting records at the end of 2014-15 or filing the AUD for that fiscal year until she was sure the records and reports were accurate. The Board recognized that the Clerk-Treasurer was getting behind in her work and hired a new part time deputy clerk-treasurer in 2015 to assist the Clerk-Treasurer. While the Clerk-Treasurer has made some progress in getting the records in order and filing the AUDs for prior years, the 2016-17 AUD had not been filed as of November 1, 2018.

In addition to not providing the Board and OSC with timely year-end financial reports, the Clerk-Treasurer also did not provide the Board with any financial reports showing cash activity or cash balances for each fund. As a result of not receiving complete and timely financial information, the Board's ability to oversee financial operations and make sound financial decisions was limited.

The Board Did Not Conduct Annual Audits of the Clerk-Treasurer's Records

The Board did not audit, or contract with an independent auditor to audit, the records maintained by the Clerk-Treasurer during our audit period. The most recent completed audit was conducted by an independent public accountant for 2013-14.

¹⁰ The Village hired a public accounting firm to assist the Clerk-Treasurer with filing the AUD.

¹¹ We reviewed some of the errors made by the former deputy clerk that were later corrected by the Clerk-Treasurer.

Because annual audits were not performed, there is no independent verification that transactions have been properly recorded and cash has been properly accounted for. Further, the Board cannot be certain that the financial records and reports contain reliable information on which to base financial decisions.

Payroll Payments to DPW Employees Were Not Supported by Time Records

The Village's 10 DPW employees (including the DPW Supervisor (Supervisor) and three part-time employees) are required to punch a timecard to account for time worked. The Supervisor completes a weekly time summary sheet of time worked (from the timecards), which is used by the Clerk-Treasurer to calculate payroll.

The collective bargaining agreement that covers these employees provides that full-time employees will work an eight hour day, Monday through Friday. An expected work week is a total of 40 hours, plus any overtime hours worked. Full-time employees are eligible for paid leave time that can be used towards the 40 hours in a regular work week.

We reviewed six months of time cards and DPW weekly time summary sheets.¹² We found that the Supervisor reported full-time employees at 40 hours per week (plus overtime, when applicable) on the time summary sheets, but the reported hours did not always agree with the timecards for both the full-time and part-time employees.

In total, we found that 198 hours on the time summary sheets could not be supported by hours recorded on employee timecards, resulting in net overpayments totaling \$4,010 to nine employees.¹³ This was made up of 155.75 regular work hours and 42.25 overtime hours for which we found no supporting leave requests to account for any of these discrepancies.

¹² See Appendix B for information on our sampling methodology.

¹³ The number of hours worked on the time summary sheets agreed with the payroll registers.

Figure 1: Unsupported Payments to DPW Employees During Six-Month Test Period

Employee	Number of Hours Underpaid	Number of Hours Overpaid	Net Amount Overpaid
DPW Supervisor	3.00	27.50	\$669
Employee 1	0.50	32.00	\$831
Employee 2	N/A	19.25	\$585
Employee 3	N/A	26.75	\$549
Employee 4	3.50	18.25	\$365
Employee 5 ^a	4.00	43.75	\$358
Employee 6	2.00	14.25	\$325
Employee 7 ^a	2.25	24.00	\$186
Employee 8	5.50	13.00	\$142
Totals	20.75	218.75	\$4,010

a part-time employee

We also found 58 days during our sample months where eight employees did not punch in or out on the time clock, for regular time worked or overtime.¹⁴ As a result, we were unable to determine the hours these employees worked on these days.

The Supervisor and Administrator told us that employees sometimes forget to punch in or out or they do not always come back to the building when they work overtime or to punch in or out on weekends. In addition, employees and the Supervisor did not sign the timecards to certify that the time worked was accurate.

The Supervisor was unable to provide specific reasons for the individual discrepancies that we identified. He told us that he may not have correctly read the timecards and that he occasionally includes extra hours worked on the time summary sheets for part-time employees because they work hard in the summer. This is an inappropriate use of Village funds – employees should be paid only for the hours they actually worked.

The Mayor reviewed payroll registers, which reported the time worked from the time summary sheets but Village officials did not review the timecards to confirm the Supervisor’s calculation of time reported on the time summary sheets was accurate and supported. Because the Board and Village officials have not established effective policies and procedures for maintaining and reviewing DPW time records, these discrepancies were not detected and the Village has incurred higher payroll costs than necessary for time reported as worked that is unsupported.

¹⁴ In these instances, we accepted the DPW Supervisor’s summary time sheet entries.

What Do We Recommend?

The Board should:

1. Establish compensating controls to oversee the Clerk-Treasurer's duties, such as designating someone to review bank transfers, journal entries and monthly bank reconciliations.
2. Conduct a thorough and deliberate audit of claims before authorizing payment to ensure the claims paid are accurate, supported by adequate documentation and for proper expenditures.
3. Ensure the Clerk-Treasurer provides monthly financial reports to the Board that include all cash activity and balances, to assist with monitoring financial operations.
4. Ensure that the Clerk-Treasurer submits timely AUDs to OSC and the Board.
5. Conduct an audit, or arrange for an audit, of the Clerk-Treasurer's records and reports on an annual basis.
6. Develop DPW payroll monitoring procedures to verify that time worked is being paid accurately such as:
 - Implementing a uniform set of procedures for timekeeping.
 - Ensuring that all employees who use a timecard consistently punch in or out when using the timekeeping system.
 - Ensuring that all employees and supervisors review and sign timecards certifying that the hours worked are accurate.
7. Consult with the Village attorney about the discrepancies identified in the DPW time records. Seek recovery of overpayments and compensate employees for underpayments, as appropriate.

The Clerk-Treasurer should:

8. Perform complete monthly bank reconciliations of all Village bank accounts and investigate and correct any differences in a timely manner.
9. File the AUDs in a timely manner.
10. Continue to work to improve the financial records and reports and close out year-end activity in the financial software in a timely manner.

Appendix A: Response From Village Officials



OFFICE OF THE MAYOR
CARLA M. DESHAW

VILLAGE OF CANASTOTA
205 SOUTH PETERBORO STREET
CANASTOTA, NEW YORK 13032
TELEPHONE (315) 697-7559 • FAX (315) 697-3619
E-MAIL: CARLADESHAW@CANASTOTA.COM

March 29, 2019

Rebecca Wilcox
Chief Examiner
State Office Building, Room 409
333 E. Washington Street
Syracuse, New York 13202-1428

Re: Local Official Response (LOR)
Village of Canastota - 2018M-256

To the Office of the Comptroller,

Thank you for your work in providing the Village of Canastota valuable comments and recommendations noted in your Village of Canastota Board Oversight Report of Examination – 2018M-256. The Village Board of Trustees is grateful for the diligence and professionalism of your auditors throughout the process.

Your report highlights three key findings and recommendations for the Audit Period of June 1, 2014-May 31, 2017.

- 1) The Village Board agrees with the finding, that the Board did not adequately oversee the Clerk-Treasurer's work, audit claims before approving them for payment or require annual audits of the Clerk-Treasurer's records and reports. When the particular items were brought to our attention, changes were made to ensure that Village Trustees were reviewing and signing audit claims prior to approval. Though approval for expenditure was given prior to payment of claim through board motions, we understand that the audit claim needs approval as well.

The Board of Trustees did contract to have annual audits of the Clerk-Treasurer's records and reports conducted along with the AUD. This process and work was affected by the Clerk-Treasurer's health-related, long-term absences in November 2013- January 2014 and February 2015 – May 2015 and August 2015 (21 weeks in total). The AUDs for 2014-2015 and 2016-2017 have been submitted and the 2018 AUD will be submitted by May 2019. This will bring all work current in this area.

BOARD OF TRUSTEES

BILL HADDAD ❖ ROSANNE WARNER ❖ JEFFREY L. CARPENTER ❖ BILL MCDADE

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- 2) The Village Board agrees with the finding, that the Treasurer did not file annual financial reports (AUDs) with the State Comptroller's Office (OSC) or the Board in a timely manner. As aforementioned, the Clerk-Treasurer's absence caused a delay in work. The Village did not have a Deputy Clerk Treasurer at the time and has since hired a Deputy Clerk Treasurer and a part-time Account Clerk. Prior to this situation, the Village of Canastota met all expectations relating to the submission of AUDs, 2013-2014 and earlier.
 - 3) The Village Board agrees with the finding, that the Department of Public Works (DPW) employees received payroll payments totaling approximately \$4,000 over a six-month period that were not supported by timecards. Payroll monitoring procedures have been improved by having DPW Foreman provide actual timecards for supporting documentation of timecard summary sheets. DPW staff have been directed to punch in and out within eight minutes of required shift. The Village Board is consulting with the Village Attorney regarding discrepancies in DPW timecard records.

The Village Board will provide a Correction Action Plan (CAP) within 90 days of the final report official release. In the meantime, we will continue to make improvements within our office as recommended in the draft report.

This audit has been valuable and we appreciate the feedback for our continuous improvement efforts. Thank you for your services.

Sincerely,

Carla M. DeShaw
Mayor

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 internal controls over the Clerk-Treasurer's duties and procedures used to record and monitor financial assets and transactions.
- We randomly selected one month from each year in our audit period (May 2015, December 2015 and November 2016) and traced a sample¹⁵ of recorded cash register receipts within these months totaling \$1.1 million to the accounting records and bank deposits to assess whether revenues were properly recorded and deposited. We also traced remittances from the Village Justice Court totaling \$34,769 and 26 State aid payments totaling \$638,250 to the accounting records and bank deposits.
- We randomly selected three months of non-payroll and payroll disbursements from bank statements in each fiscal year (2015 through 2017) for a total of nine months and then selected a sample of 42 non-payroll (\$191,210) and 21 payroll disbursements (\$8,907). We traced the disbursements from the bank statements to approved abstracts, approved payrolls, and supporting documentation to determine whether they were accurate, approved and for proper purposes.
- We judgmentally selected an additional sample of 24 claims totaling \$142,214 paid during the audit period and reviewed them to determine whether they were authorized, supported, and proper expenditures. We selected claims that posed a higher risk for inappropriate expenditures, such as payments to unusual or unknown vendors, excessive or repetitive purchases and payments to Board members and related parties.
- We tested the Clerk-Treasurer's salary for the audit period to determine whether payments were authorized and agreed to the salary set by the Board.
- We identified all journal entries to decrease cash during our audit period. We eliminated any recurring entries, such as for payroll and certain wire transfers. We reviewed the remaining 65 entries totaling \$2 million to assess whether the entry was reasonable, proper, supported and showed indication of review and approval.

¹⁵ We tested two weeks from each test month.

-
- We reviewed all bank statements for 2016-17 and one randomly sampled month for 2014-15 and 2015-16. We traced all transfers and withdrawals to supporting documentation to determine whether they were for an appropriate purpose.
 - We reviewed the bank reconciliations of all bank accounts for May 2015, May 2016 and May 2017 to assess whether they were accurate, whether they agreed with recorded cash balances and to identify any discrepancies and the reasons for them.
 - We reviewed budget-to-actual reports, balance sheets, trial balances and general ledgers to assess whether the accounting records were adequate and maintained on a timely basis.
 - We reviewed the 2014-15 AUD to determine whether it was supported by the accounting records and determined if subsequent annual financial reports were filed timely.
 - We judgmentally selected a sample of six months of DPW employee payrolls during our audit period (June 2016, July 2016, August 2016, December 2016, January 2017 and February 2017). We compared time cards to time summary sheets and payroll registers to assess whether DPW employees were paid for hours reported as worked on timecards. We selected three summer and three winter months because they are typically high activity months for DPW due to weather.

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 relevant population size 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/pubs/cyber-security-guide.pdf

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

www.osc.state.ny.us/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

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

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

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

SYRACUSE REGIONAL OFFICE – Rebecca Wilcox, Chief Examiner

State Office Building, Room 409 • 333 E. Washington Street • Syracuse, New York 13202-1428

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