

City of North Tonawanda

Financial Condition

AUGUST 2020



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

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Report Highlights

City of North Tonawanda

Audit Objective

Determine whether the Mayor and City Council adopted realistic budgets that were structurally balanced, routinely monitored financial operations and took appropriate actions to maintain the City's fiscal stability.

Key Findings

The Mayor and Council did not adopt structurally balanced budgets, properly monitor the City's financial operations or take appropriate actions to maintain the City's fiscal stability.

- The general and sewer funds experienced operating deficits from 2017 through 2019.
- Despite the City's deteriorating financial condition, officials did not establish a fund balance policy, multiyear financial plan or capital plan.
- The Mayor's and City Council's budgeting practices and poor financial management have left the City in a vulnerable financial position.

Key Recommendations

- Take appropriate action to remedy the financial condition problems affecting the City.
- Adopt structurally balanced budgets that include realistic estimates.
- Closely monitor finances to prevent further decline in financial condition.

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

Subsequent Event

Our fieldwork was completed near the start of the COVID-19 pandemic (pandemic). The City's 2020 and 2021 projections and our audit work do not factor in the pandemic's financial effects.

Background

The City of North Tonawanda (City) is located in Niagara County (County). The City is governed by its charter, State statutes and local laws and ordinances.

The City has an elected Mayor and an elected five-member City Council (Council). The Council is the City's legislative branch and is responsible for adopting policies, local laws and ordinances.

The Mayor is the City's chief executive officer and is generally responsible for the administration and supervision of City affairs.

Quick Facts

Population	31,000
2020 General Fund Appropriations	\$37.8 million
2020 Sewer Fund Appropriations	\$4.3 million

Audit Period

January 1, 2017 – April 27, 2020

Financial Condition

The elected Clerk-Treasurer (Treasurer),¹ in conjunction with the City Accountant (Accountant),² is responsible for supervising the City's fiscal affairs. The City's charter outlines the powers and duties of the Council, Mayor and Treasurer.

How Should Financial Condition Be Managed and Monitored?

The Mayor, Council, Treasurer and Accountant (City officials) have a shared responsibility for managing and maintaining the City's fiscal health.³ To maintain the City's fiscal stability, City officials must develop and adopt realistic and structurally balanced budgets that provide sufficient recurring revenues to finance recurring expenditures.

City officials should actively monitor available fund balance and cash balances to ensure they are not depleted to dangerously low levels. The amount of fund balance retained at year-end generally serves as a financial cushion for unexpected events and maintaining cash flow.

The Council should adopt a written fund balance policy that addresses the appropriate level of fund balance it desires to maintain from year-to-year. A fund balance policy also provides guidance to City officials during the budget process.

Officials should ensure that the City's cash balances are sufficient to liquidate current obligations, without relying on short-term debt to address cash flow needs. To achieve this, officials would need to routinely prepare and review cash flow analyses.

In addition, officials should monitor operations by reviewing periodic budget-to-actual reports throughout the year. City officials need complete, accurate and timely financial information to effectively monitor the City's operations and financial condition. Interim reports should provide timely information on financial position, results of operations, budget status and available cash balances. Generally, corrective action is easier to initiate when needs are identified early.

The Treasurer, as the City's chief fiscal officer, and Accountant should keep the Mayor and Council fully advised of the City's financial condition and its future financial needs. The Mayor and Council should request and review financial reports on a periodic basis. It is essential that the Mayor and Council receive regular financial reports from the Treasurer and Accountant to fulfill their responsibility of monitoring financial operations and make informed financial decisions.

...[O]fficials should monitor operations by reviewing periodic budget-to-actual reports throughout the year.

1 The current Treasurer was appointed by the Mayor in January 2019. He was elected in November 2019 for a term beginning on January 1, 2020.

2 The Accountant position was vacant during our fieldwork. The former Accountant left City employment in August 2019 and formally resigned in January 2020.

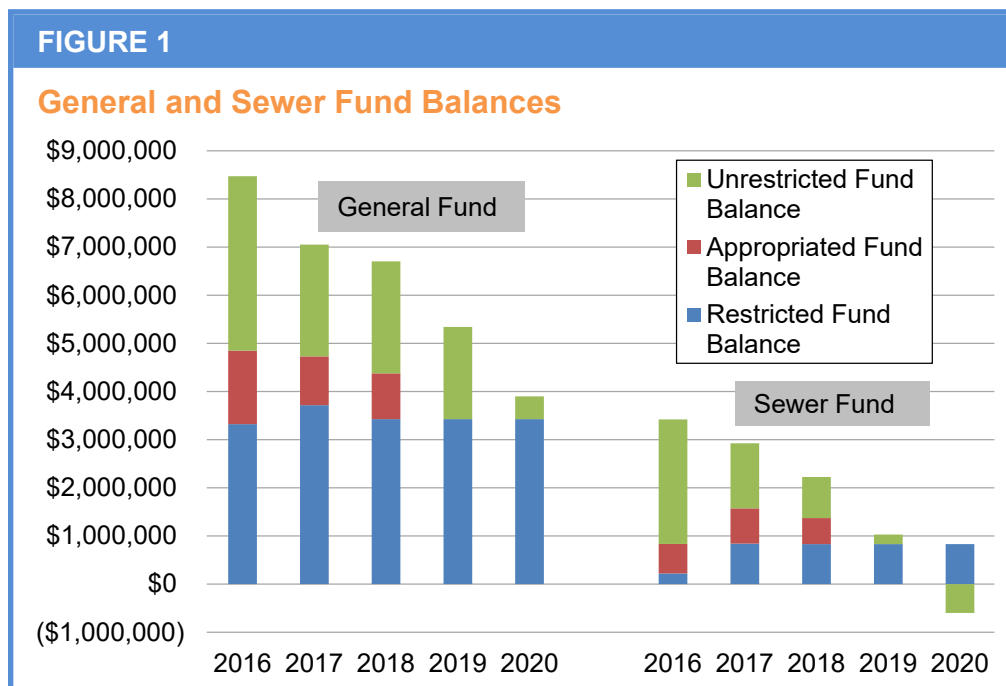
3 This report uses "City officials" to collectively refer to the Mayor, Council, Treasurer and Accountant.

Multiyear financial planning is a vital tool for local governments, especially those struggling with difficult financial conditions. It enables officials to identify developing revenue and expenditure trends, establish long-term priorities and goals and consider the impact that one-time financing sources or other short-term budgeting decisions may have on future fiscal years.

A capital plan is designed to help officials maintain and improve a city’s capital assets over time. It should include a list of all major public assets that have a significant useful life, address legal and policy requirements such as clean water or economic development, establish parameters for how capital assets will be financed and address how to respond to ongoing maintenance, new needs and emergencies.

The City’s Financial Condition Has Deteriorated

From 2017 through 2019, the City incurred operating deficits totaling nearly \$3.1 million in the general fund and nearly \$2.4 million in the sewer fund. As a result, total fund balance in the general fund decreased by more than 37 percent from \$8.4 million to \$5.3 million, and total fund balance in the sewer fund decreased by more than 70 percent from \$3.4 million to \$1 million (Figure 1).⁴



4 During the same period, the water fund realized annual operating surpluses totaling \$850,000. Also, unrestricted fund balance totaled nearly \$2 million as of December 31, 2019, or nearly 80 percent of the water fund’s 2020 appropriations.

The City's financial condition deteriorated because its adopted budgets were not structurally balanced. Also, the City did not have a written fund balance policy that addresses reasonable levels of fund balance to be maintained, and the Mayor and Council did not receive monthly financial reports, which hindered their ability to actively monitor the City's financial position. Without guidance and timely monitoring, the Mayor and Council could not effectively manage the City's financial condition.

The City derives the majority of its general fund revenues from real property taxes, sales tax and State aid. From 2017 through 2019, the real property tax levy increased by approximately \$772,000. Although State aid revenues have remained consistent (no increases), sales tax revenues have increased by \$813,000 (11 percent) during the past two years.

However, the increased sales tax revenues and annual real property tax levy increases were not sufficient to fund increasing expenditures. During the past three years, expenditures increased by more than \$2.9 million, which created a structural budget deficit.

The City's water and sewer funds are funded primarily through user charges. The City has not increased sewer user rates since 2010 even though sewer operating expenditures have increased by nearly \$1.3 million or 32 percent over the last three years.

From 2017 through 2019, the general fund annual budget gap averaged more than \$1.1 million each year, and the budget gap in the sewer fund averaged \$630,000 each year. The City funded these structural budget deficits by relying on fund balance. This approach has negatively affected the general fund and sewer fund's financial condition.

While fund balance can be appropriated in the budget to help finance operations, consistently doing so – instead of planning to use recurring revenue sources – can deplete fund balance to levels that are insufficient to cover unexpected contingencies and routine cash flow, as is the City's current situation.

The City's financial condition will continue to decline during 2020 because the adopted budget is not structurally balanced. Although City officials did not appropriate fund balance as a financing source in the 2020 adopted budget, they balanced the budget by relying on "one-shot" revenues. These included proceeds from the sale of cell towers and real property and overly optimistic increases in revenues, such as sales tax, which likely will not be realized in the current year.

We estimate that the general fund will incur an operating deficit of at least \$1.4 million, and the sewer fund will incur an operating deficit of \$797,000, unless significant and immediate spending changes are implemented. As a result, the general fund will have less than \$4 million in total fund balance remaining,

...[T]he general fund will likely incur an operating deficit of at least \$1.4 million, and the sewer fund will incur an operating deficit of \$797,000, unless significant and immediate spending changes are implemented.

and the sewer fund will have less than \$234,000 at the end of 2020. However, approximately \$850,000 of the general fund balance is considered nonspendable and cannot be used to provide cash flow or to help balance the City's budget.⁵

Consequently, the City will have only approximately \$3 million in available general fund balance and minimal cash at the end of 2020. As a result, the City will likely continue to experience cash flow problems.

Our review did not take into consideration how the pandemic may affect the City's finances.⁶ However, due to the significant potential effect on City revenues, City officials should carefully monitor revenues and make adjustments to the budget as needed throughout the year.

Despite the City's deteriorating financial condition, City officials have not developed a written multiyear financial plan, which would aid in planning and managing the City's finances and operations, or a written multiyear capital plan. A multiyear financial plan and capital plan could help officials develop more structurally balanced budgets, assess alternative approaches to financial issues – such as raising real property taxes to finance annual operations or reducing services – and assist with properly addressing long-term capital needs.

Most likely, the City's finances will be significantly affected by the pandemic and the City's financial condition will worsen. The Mayor's and Council's budgeting practices and poor financial management have left the City in a vulnerable financial position. With fund balance depleted, they have limited options available to fund any increases in operating costs.

If the Mayor and the Council choose to address budget shortfalls by increasing property taxes, the increases could be significant. Otherwise, they will have to identify new revenue sources or use a combination of increased revenues and decreased expenditures to balance the 2021 budget.

The City Is Experiencing Significant Cash Flow Issues

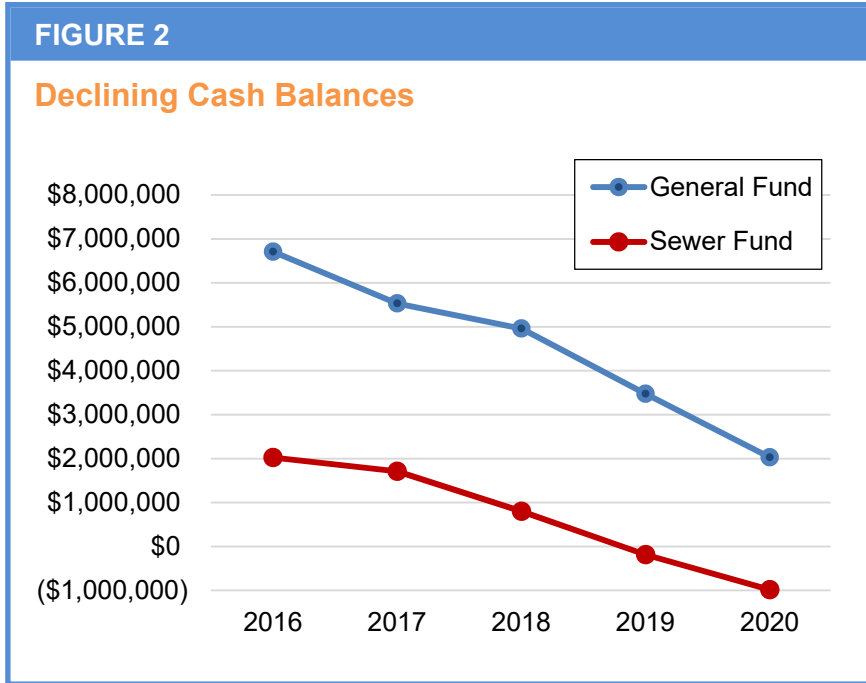
The City's decline in fund balance created an increasing cash flow shortage. The general fund's year end cash balance decreased by about 48 percent from \$6.7 million at the beginning of 2017 to \$3.5 million at the end of 2019. The sewer fund's year-end cash balance decreased by \$2.2 million during the same time period and, as of December 31, 2019, the sewer fund had a negative cash balance of \$188,000.⁷

5 Nonspendable fund balance consists of inventory and prepaid expenditures, which cannot be liquidated for purposes such as cash flow or balancing the budget.

6 For sales tax revenue, we projected a 4.4 percent decrease from April to December 2020 based on the Coronavirus Economic Impact report issued by the New York State Association of Counties in March 2020.

7 The sewer fund's bank balance was \$252,000, but \$440,000 of this balance was bond proceeds that should have been deposited into the capital project fund.

We estimate that the City will have approximately \$2 million in cash in the general fund as of the end of 2020 (Figure 2).



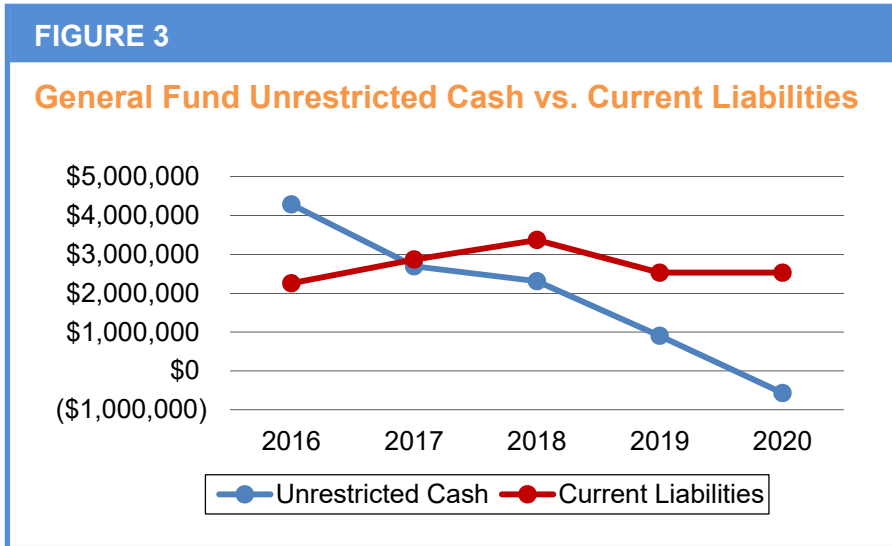
Each year, the City receives a minimal amount of revenues in the first three months of the year, about \$1.4 million per month, but spends about \$3.2 million per month on average. Therefore, the \$2 million remaining cash balance will last only until the end of January 2021. However, neither the Treasurer nor Accountant prepared cash flow statements to monitor the City’s cash flow or help ensure that the City would have enough cash to pay current liabilities.⁸

We compared available cash to current liabilities at the end of 2017 through 2019 and found a significant decrease in cash available to fund current liabilities. Although the City had cash in the general fund totaling \$5.5 million as of December 31, 2017, the City had only about \$2.7 million of unrestricted cash, which was not enough to satisfy its current liabilities totaling \$2.9 million.

By the end of 2019, the City had only \$900,000 in unrestricted cash, which was enough to satisfy only approximately 36 percent of its current liabilities totaling

⁸ Officials told us that before the former Accountant left City employment she did not provide them with a cash flow analysis. Also, officials could not provide us with any cash flow reports from the former Accountant’s records that remained at City Hall.

\$2.5 million. We estimate that by the end of 2020 the unrestricted cash balance in the general fund would have a negative balance of \$568,000 (Figure 3).



City real property taxes are collected at the beginning of April⁹ and spent down as the year progresses. As a result, cash balances are usually at their lowest level each year during February and March.

We prepared a cash flow analysis in February 2020 and found the City would not have sufficient cash to pay its February and March payroll and other current liabilities unless officials took immediate action. However, City officials were unaware of the severe impending cash shortage because no one had prepared a cash flow analysis or was otherwise monitoring cash balances.

But this insufficient cash flow issue was not unique to 2020. We found that the general fund borrowed cash from other funds to address cash flow problems since at least the beginning of our audit period.

Although we told the Mayor, Treasurer and Council members about the significant cash flow issues, they did not take steps to address the cash shortage until the middle of March 2020. At this point, officials took steps to contain spending by requiring Council approval for all expenditures over \$1,500 and implementing a hiring freeze until further notice.

To pay the February and March obligations, the Treasurer improperly used a total of \$2.5 million in restricted cash from reserve funds, which depleted all of the general fund reserves. He also transferred \$1 million from the water fund and

⁹ Three months into the year

\$550,000 from the capital projects fund to the general fund even though both of those amounts had been designated for planned capital projects. Although cities are authorized by law to establish reserves and accumulate funds for certain future purposes (e.g., capital project or retirement expenditures), they generally are not authorized to borrow cash from reserve funds for cash flow purposes.

The Council did not approve this use of reserve funds. Furthermore, the head of the water department did not know that funds from the water fund were being used for other purposes and might not have been available for planned projects.

The City's five general fund reserves totaled more than \$2.5 million as of December 31, 2019.¹⁰ However, the general fund's cash balances totaled only \$1.2 million as of the end of February 2020.

The Treasurer told us he temporarily borrowed reserve fund cash for cash flow purposes and that the City would have sufficient cash to support reserve balances as soon as the City started collecting property taxes in April. Although the City may temporarily have sufficient cash balances during the year, the City will most likely have insufficient cash to support its reported reserve balances as of the end of 2020.¹¹

We also found that City officials routinely “borrowed” cash from the capital projects fund to ease cash shortages in the general fund.¹² For example, in March 2019, the City transferred \$940,000 from the capital projects fund to the general fund and “repaid” the interfund advance in two installments: one in August 2019 and the other in October 2019.

The City made similar interfund advances during 2017 and 2018. Although these advances were repaid to the capital projects fund by year-end, it is our understanding that the capital projects fund included the proceeds of bonds issued to finance the capital projects. However, bond proceeds for capital projects cannot be used, even temporarily, for cash flow purposes. Legal and contractual requirements can vary from one project to another depending on how a project was financed. But, generally, capital project resources should be segregated from operating funds and should be used only for their specified purpose, especially when a project has been financed by bond proceeds.¹³

10 We used the reported reserve fund balances as reported in the City's 2018 audited financial statements to determine the December 31, 2019 balances because the City's 2019 accounting records had not been maintained or updated. Because the Council did not take any formal action to use reserve funds since the 2018 audit was completed, the City's reserve balances would not have changed (other than to increase due to interest earnings) as of the date of our calculation. Refer to The City's Finances Were Inadequately Monitored and Financial Records Were Incomplete and Inaccurate section for further information.

11 This estimate is based on our projections for the City's 2020 cash flow and operating results. Our review did not take into consideration the potential effects that the pandemic may have on the City's finances.

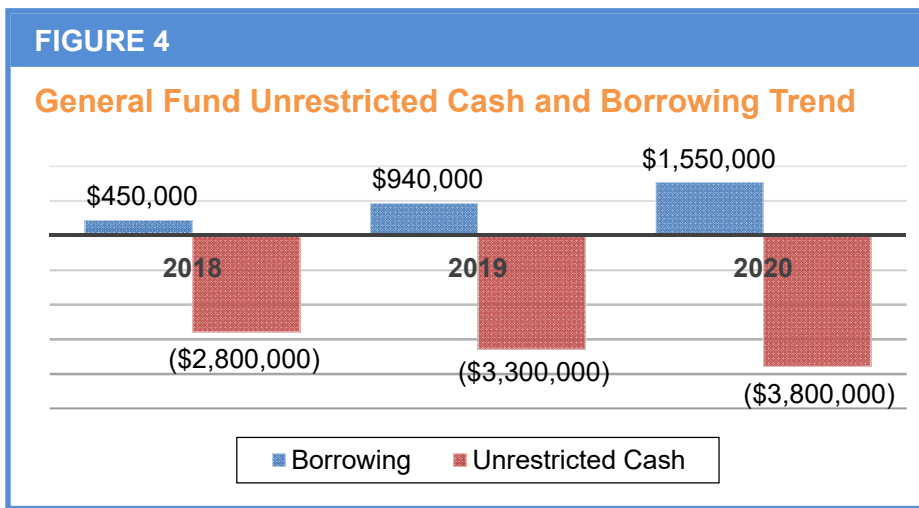
12 The current Treasurer was not in office at the time these transfers were made. See supra, note 1.

13 Local Finance Law Section 165 provides that the proceeds of a bond may be used only for the purpose for which the bond was issued.

We also found that City officials routinely “borrowed” cash from the capital projects fund to ease cash shortages in the general fund.

City officials could not definitively establish the source of the funds advanced from the capital projects fund because they did not maintain adequate accounting records to properly track capital project activity or the financing sources for individual capital projects. However, the majority of capital projects appeared to be financed at least in part with bond proceeds.

As the City's financial condition deteriorated, the general fund's reliance on interfund loans and borrowing from reserves increased each year. Without these temporary advances, the general fund's cash balances would have had negative balances at the end of March in 2018 through 2020 (Figure 4).



Due to the likely detrimental effects that the pandemic will have on the City's finances, the Treasurer and Accountant must develop and monitor cash flow projections on a routine basis and present them to the Mayor and Council for consideration. The Mayor and Council will need to increase revenues and/or decrease spending during 2020 to help avoid future cash shortages later in the year.

The City's Finances Were Inadequately Monitored and Financial Records Were Incomplete and Inaccurate

The Mayor, Treasurer and Council members did not review the City's financial position on a regular basis and did not request or periodically review financial reports. As a result, they were unaware of the City's fiscal problems.

The Mayor, Treasurer and Council members told us they did not receive or typically review financial reports during the year because the former Accountant did not provide them with monthly reports. They also told us they relied on department heads to monitor spending in their individual departments throughout the year. Although financial reports should be shared with department heads so

they can effectively manage the resources they are responsible for, the Mayor and Council are ultimately responsible for monitoring the City's overall fiscal health.

Because of turnover in the Accountant position, 2019 financial activity had been recorded only through August 2019. In addition, the City's financial activity remained unrecorded and was not monitored by any other City official or employee for more than eight months. As of the end of our fieldwork in April 2020, the accounting records remained incomplete and inaccurate.

While cash receipts were recorded regularly by the Treasurer's office and cash disbursements were recorded by the accounting department in the accounts payable and payroll computer systems, these systems did not interface with the general ledger accounting system. Consequently, the City's financial position at any given point in time could not be determined.

Although we told the Mayor, Treasurer and several Council members that the financial records were incomplete and inaccurate, they did not take meaningful action to address the lack of financial information available to them and continued to make key financial decisions without adequate information.

The Mayor, Treasurer and Council members told us they had always relied on the Accountant to maintain the accounting records and monitor the City's overall financial position. They also told us they chose to wait until a suitable replacement was found for the Accountant position to update the financial records.¹⁴

Because City officials did not ensure that City employees maintained accurate, complete and timely accounting records, the year-end 2019 operating results and current year 2020 financial information was unavailable. Also, the Mayor, Treasurer and Council members were not fully aware of the City's deteriorating financial condition or its significant cash flow issues.

Our fieldwork was completed in April 2020, near the start of the COVID-19 pandemic (pandemic). Given the negative financial effect of the pandemic, it is even more important for City officials to develop and monitor appropriate annual budgets and begin multiyear financial planning.

What Do We Recommend?

The Mayor and Council should:

1. Adopt structurally balanced budgets that include realistic estimates and fund recurring expenditures with recurring revenues.

Although we told the Mayor, Treasurer and several Council members that the financial records were incomplete and inaccurate, they did not take meaningful action to address the lack of financial information available to them and continued to make key financial decisions without adequate information.

¹⁴ Although a new Accountant was appointed on March 9, 2020, the City's accounting records remained incomplete as of the end of April 2020.

-
2. Adopt a written policy that addresses the reasonable amounts of fund balance that the City should maintain for unanticipated expenditures, revenue shortfalls and cash flow purposes.
 3. Develop a comprehensive written multiyear financial and capital plan that includes realistic measures for rebuilding fund balance and restoring the City's long-term fiscal health and provides sufficient resources for capital improvements.
 4. Closely monitor the City's finances, including available fund balance and cash balances, to prevent further decline in the City's financial condition.
 5. Properly monitor the work of employees who perform financial duties and ensure that accounting records are maintained completely, accurately and in a timely manner.

The Treasurer and Accountant should:

6. Prepare and update cash flow projections on a routine basis and present them to the Council for consideration.
7. Ensure the Mayor, Council and department heads receive the financial information needed to carry out their responsibilities.
8. Use reserve fund cash balances and bond proceeds only for their intended purposes and in accordance with applicable statutes.
9. Determine the status of each capital project and maintain adequate, separate accounting records to account for each project's financial activity.
10. Consider implementing an integrated accounting system that automatically posts subsidiary financial activity to the general ledger.

Appendix A: Response From City Officials

CITY OF NORTH TONAWANDA

Office of the Mayor

ARTHUR G. PAPPAS

July 22, 2020

Office of State Comptroller, State of New York
Buffalo Regional Office
Divisions of Local Government and School Accountability
295 Main Street, Room 1032
Buffalo, NY 14203

Dear Mr. Jeffery D. Mazula,

This letter is in response to your correspondence dated June 25th, 2020 and the preliminary draft findings of the recent examination of the City of North Tonawanda Financial Condition, Report of Examination. The time period included in the report is from January 1st, 2017 – April, 27th 2020.

On behalf of the City of North Tonawanda, we appreciate your assistance during this process. We further appreciate the constructive and informative discussion during our exit interview in which the Comptroller's office acknowledges that due to extenuating circumstances, "the Mayor and Council did not receive monthly financial reports, which hindered their ability to actively monitor the City's financial position." We feel as though the audit performed was informative and will be used as an effective learning tool for our City's budgetary practices going forward.

We acknowledge that throughout the years covered in the audit, there were various budgetary practices that need to be improved and that we currently are, and will continue to, take the appropriate actions which will address the specific recommendations noted in the report. We also feel it is important to note, that throughout 2019 and 2020 both prior to, and during the audit process, our city officials were actively working to improve our financial situation by decreasing expenditures, and identifying new, sustainable revenue sources. Specifically, in 2019, the city renegotiated the lease agreement of four cell towers in which we received 1.3 million dollars up front and will continue to receive approximately \$3,000 more in monthly revenue sharing compared to our prior contract. Additionally, the city is currently in the negotiation process to lease office space to an outside entity which will bring in approximately \$60,000 per year in reoccurring revenue. Further, as was briefly mentioned in the report, an indefinite hiring freeze, and spending freeze for amounts over \$1,500 have been implemented in an effort to quickly and significantly decrease expenditures. As city officials, we will continue working diligently and responsibly for the taxpayers and residents of North Tonawanda and feel as though these report findings will assist us in doing so.

Thank you for your time and please do not hesitate to contact me if you have any questions or require any further information.

Respectfully,

Arthur G. Pappas
Mayor

City Hall, 216 Payne Avenue, North Tonawanda, NY 14120 · 716-695-8540 · 716-695-8541 (Fax)
artpappas@northtonawanda.org

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 Council members, City officials and employees and reviewed the charter and Council meeting minutes to determine the City's processes for fiscal management and monitoring, budgeting and fund balance management, multiyear financial planning and financial oversight.
- We reviewed the City's accounting records to assess whether they were accurate and up-to-date. We determined the accuracy of material balance sheet accounts, significant revenues and expenditures by tracing reported balances to original source documents, such as bank statements, and supporting documentation, such as third-party invoices. Because the 2019 accounting records were incomplete, we relied on bank statements, identified significant financial transactions using information obtained from the State and County and verified cash receipts and disbursements reported in subsidiary accounting systems.
- We analyzed changes in fund balance in the City's governmental funds during 2017 through 2019 as a result of operations. We assessed the impact that operations and budgeting practices had on fund balance and cash balances.
- We analyzed the City's cash flow and documented factors that affected cash flow and identified trends in year-end cash balances. We compared cash balances reported at year-end to bank statements. We assessed the City's ability to liquidate current liabilities from available cash by comparing the amount of cash on hand at the end of the year in relation to the amount of current liabilities.
- We evaluated actual revenue and expenditure trends over a three-year period beginning January 1, 2017 and projected 2020 operating results without taking into consideration the potential effects of the pandemic.
- We reviewed adopted budgets (2017 through 2020) by comparing estimates to historical data (actual revenue and expenditure trends) and supporting documentation to assess whether estimates were reasonable and budgets were structurally balanced.
- We analyzed changes in the real property tax levy to assess whether they were reasonable and sufficient to support the adopted budgets.
- We reviewed capital project accounting records and debt proceeds received during our audit period and analyzed transfers from the capital projects fund to the general fund to assess whether adequate capital project records were maintained and bond proceeds were used appropriately.

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 Council 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 Council to make the CAP available for public review in the City Clerk-Treasurer's office.

Appendix C: Resources and Services

Regional Office Directory

www.osc.state.ny.us/sites/default/files/local-government/documents/pdf/2018-12/regional_directory.pdf

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

www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263196&issued=All

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

www.osc.state.ny.us/local-government/fiscal-monitoring

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

www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263206&issued=All

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

www.osc.state.ny.us/local-government/resources/planning-resources

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

www.osc.state.ny.us/sites/default/files/local-government/documents/pdf/2020-05/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/local-government/required-reporting

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

www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263211&issued=All

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

www.osc.state.ny.us/local-government/academy

Contact

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