



Fine Fire District

Board Oversight

2023M-81 | October 2023

Contents

- Report Highlights 1**

- Board Oversight 2**
 - What Is Adequate Oversight of Financial Activities?. 2
 - The Board Did Not Provide Adequate Oversight of Financial Activities 3
 - How Should the Board Develop and Adopt Budgets and
Multiyear Financial and Capital Plans? 5
 - The Board Did Not Develop and Adopt Budgets or Multiyear
Financial and Capital Plans 6
 - What Is an Effective Claims Auditing Process? 7
 - The Board Did Not Audit and Approve All Claims 7
 - What Do We Recommend? 9

- Appendix A – Response From District Officials 11**

- Appendix B – Audit Methodology and Standards 12**

- Appendix C – Resources and Services 14**

Report Highlights

Fine Fire District

Audit Objective

Determine whether the Fine Fire District (District) officials adequately monitored financial activity and ensured appropriate records and reports were maintained.

Key Findings

District officials did not adequately monitor financial activities or maintain appropriate records and reports. As a result, more taxes were levied than needed to fund operations each year and there was an increased risk for errors and irregularities. The Board of Fire Commissioners (Board) did not:

- Ensure basic accounting records were maintained, it received written financial reports to manage operations or that the District's required annual update documents (AUDs) were filed.
- Conduct an annual audit of the Secretary-Treasurer's accounting records.
- Hold required public hearings on the proposed 2022 and 2023 budgets or formally adopt the budgets, as required by New York State Town Law Section 181.
- Approve realistic budgets for 2019 through 2021 – appropriations were overestimated by an average of \$43,300, or 40 percent.
- Develop and adopt written multiyear financial and capital plans.
- Adequately audit claims prior to payment. For example, claims were approved without a quorum of the Board, not supported, not audited or they resulted in overpayments.

Key Recommendations

- Maintain sufficient accounting records and prepare and file financial reports.
- Audit and approve claims prior to payment and annually audit the Secretary-Treasurer's records.
- Develop and adopt realistic budgets, hold public budget hearings, and develop and adopt written multiyear financial and capital plans.

District officials generally agreed with our recommendations and have indicated they plan to take corrective action.

Background

The District is located in the Town of Fine in St. Lawrence County. The Board consists of five elected members, with one member being appointed as Chairman. The Board is responsible for the District's overall financial management.

The Board-appointed Secretary-Treasurer is the chief fiscal officer and is responsible for receiving, disbursing and accounting for District funds, preparing financial reports and keeping the minutes of Board meetings.

Quick Facts

2022 Budget	
Appropriations	\$113,007
Real Property Tax Levy	\$96,229
Fire Protection Contract	\$16,778
Unfiled AUDs as of August 1, 2023	
Fiscal Year	Days Late
2018	1,613
2019	1,248
2020	882
2021	517
2022	152

Audit Period

January 1, 2021 – January 4, 2023

We extended our audit period to review the timeliness of required AUD submissions for 2018 through 2022 as of August 1, 2023.

Board Oversight

What Is Adequate Oversight of Financial Activities?

A board of fire commissioners (board) is responsible for overseeing a fire district's fiscal activities and safeguarding its resources. Therefore, it is essential that a board ensures transactions are authorized, properly reviewed and recorded; and that accurate financial reports are prepared and filed in a timely manner. An important aspect of a board's responsibility is to provide a process to routinely monitor and review the work performed by those who handle money as part of their duties. Oversight becomes particularly important in operations that do not have adequate segregation of duties. If one person, such as the treasurer, performs nearly all financial duties (e.g., collects and disburses funds, maintains the accounting records and performs reconciliations), it weakens internal controls over the fire district's financial operations.

A board should ensure a treasurer maintains complete and accurate records to properly account for all fire district financial activities in a timely manner, and ensure a treasurer provides the board with monthly financial reports. The reports should show all money received and disbursed during the month and include reconciled cash balances for all bank accounts; and be accompanied by bank reconciliations and statements. When fire district officials reconcile bank account balances with the accounting records, officials can determine whether all collections and disbursements were captured and correctly recorded in a timely manner.

The board should also receive a budget status report that compares actual revenues and expenditures to amounts estimated in the annual budget. Also, the treasurer is required by New York State General Municipal Law Section 30 to prepare and file the fire district's AUD with the Office of the State Comptroller (OSC) within 60 days after the close of the fiscal year.

It is also important for the board to:

- Formally authorize and approve all salaries and wages paid to employees,
- Establish frequency of those payments, and
- Require payroll documentation and reporting to State and federal agencies.

When the board documents its authorization of salaries and wages in writing – by resolution, policy document, or through employment contracts – it fulfills an important internal control over payroll. This process communicates the board's intent to officers and employees who must execute the fire district's procedures.

Additionally, a board should audit the treasurer's records annually.¹ As part of the audit, the treasurer is required to produce all books, records, vouchers and

¹ OSC has a publication available on our website titled The Internal Audit Process for Fire Districts (<https://www.osc.state.ny.us/files/local-government/resources/pdf/internalauditprocess.pdf>), which contains guidance and a checklist to assist governing boards in performing an annual audit.

canceled checks or images. An annual audit helps ensure that cash is properly accounted for, and transactions are properly recorded.

The Board Did Not Provide Adequate Oversight of Financial Activities

The Board did not provide sufficient guidance or oversight to ensure the Secretary-Treasurer maintained appropriate accounting records, properly reconciled the bank accounts and provided financial reports to the Board and OSC. The Board also did not authorize employee salaries and annually audit the Secretary-Treasurer's records and reports. In addition, although the Chairman was a secondary check signer, the Secretary-Treasurer's financial duties were not sufficiently segregated. The Secretary-Treasurer performed all financial duties, including collecting and depositing funds, preparing and signing checks, maintaining the accounting records and preparing bank reconciliations.

The Chairman and most of the Commissioners should have been aware of how to provide adequate oversight of the District's financial activities, because they took the mandatory fiscal oversight training for fire district commissioners.²

Accounting Records and Reports – The Secretary-Treasurer did not maintain basic accounting records and did not provide any written financial reports to the Board. She did not maintain a general ledger or subsidiary ledgers to classify actual revenues and expenditures by account code or type of expenditures. The budget lists several revenue and expenditure descriptions, but she did not code transactions to show how much was collected or spent relative to the budgeted amounts. For example, officials budget appropriations for things like equipment and maintenance, insurance, and training, but no records are maintained to track the actual expenditures in each of these categories and compare them to budgeted amounts throughout the year.

The Secretary-Treasurer's accounting records consisted of a manual checkbook register for the main checking account. While the register shows deposits, checks written and the checking account cash balance, it is not a sufficient substitute for accounting records, because it does not track other balance sheet accounts and does not show year-to-date revenues and expenditures by account code. Although District officials receive bank statements for the two savings accounts, the Secretary-Treasurer does not have any accounting records to track the activity in these accounts.

Because the records were inadequate, the Secretary-Treasurer could not and did not provide the Board with monthly budget-to-actual reports. Therefore, the Board

The Secretary-Treasurer did not maintain basic accounting records and did not provide any written financial reports to the Board.

² Elected and appointed fire district commissioners are required to complete an OSC-approved fiscal oversight training course within 270 days of their first day in office.

was unable to monitor the budget throughout the year. Although the Secretary-Treasurer verbally reported the bank account balances and bills to be paid at the monthly Board meetings, no written reports of collections and disbursements and cash balances were provided to the Board. Without interim financial reports, the Board has insufficient information to oversee the District's financial activities and to make informed financial decisions. The Secretary-Treasurer told us that no one showed her how to properly maintain the District's accounting records and the Chairman said that he did not realize he should ask for interim financial reports.

Bank Reconciliations – The Secretary-Treasurer did not prepare adequate bank reconciliations, and no one independently reviewed the reconciliations or the bank statements and canceled check images. Normally a bank reconciliation would compare the general ledger cash amounts to the bank balances. Without a general ledger, no such comparison may be made. She prepared bank reconciliations for some months by comparing bank statement balances to the checkbook register for the checking account and adjusting for outstanding checks, but she did not always document the reconciliations and did not reconcile the savings accounts. In addition, the checkbook register did not always reconcile with the adjusted bank account balance.

We compared bank activity to the check register and determined that the Secretary-Treasurer did not properly record all bank deposits and withdrawals. For example, the bank activity shows a \$215 transfer from checking to savings, but instead, the checkbook register shows a transfer from savings to checking. In addition, the District was charged various bank fees totaling \$144, and the Secretary-Treasurer made a deposit and bank transfers from the savings to the checking account, totaling \$535, that were not recorded in the checkbook register. The Secretary-Treasurer adjusted the cash balance by \$39 in the register to make it agree with the bank balance, but she did not identify the reasons for the differences.

Payroll – The Secretary-Treasurer did not maintain payroll records or other documentation to support employee personal service payments. The Secretary-Treasurer made monthly payments to herself and a maintenance person, totaling about \$2,100 and \$600 per year, respectively. While the Board approves payments to these two individuals at monthly Board meetings, the Board did not formally set the salaries or the frequency of compensation. Additionally, officials did not subject this compensation to payroll tax withholdings, nor did they report this compensation on year-end wage and tax statements.

The Chairman told us he was not aware that annual salaries needed to be approved by the Board and that taxes should be withheld, and year-end wages reported. Not doing so increases the risk of unauthorized payroll payments and exposes the District to possible penalties assessed by the State and/or federal governments.

AUD Reporting – The Secretary-Treasurer did not prepare and submit the required AUDs for the last five fiscal years (2018 through 2022). As of August 1, 2023, these outstanding AUDs are between 152 and 1,613 days late (Figure 1). The Chairman and Secretary-Treasurer told us that they were not aware of this requirement.

When AUDs are not filed in a timely manner, it results in diminished transparency and the Board, taxpayers, OSC and other interested parties are denied the ability to assess the District’s financial standing.

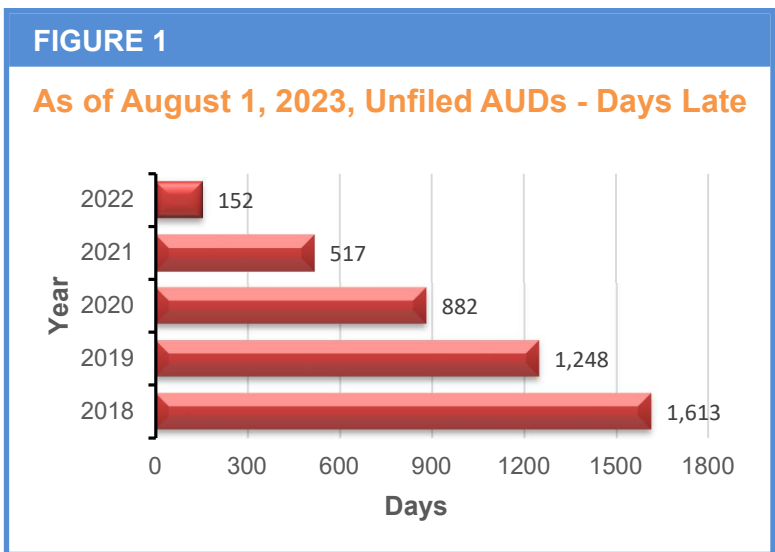
Annual Audit – The Board did not perform an annual audit of the Secretary-Treasurer’s records. The Chairman told us that he was unaware that the Secretary-Treasurer’s records should be audited. In the absence of an annual audit, there is no independent verification that transactions have been properly recorded and funds have been properly accounted for, diminishing the Board’s ability to assess financial operations. Annual audits are particularly important in small operations that are not able to adequately segregate financial duties.

How Should the Board Develop and Adopt Budgets and Multiyear Financial and Capital Plans?

A board should develop and adopt realistic budgets based on historical or known trends. In preparing the budget, a board must estimate how much the fire district will spend and the amount it will receive in revenues. The board should estimate how much fund balance will be available at year-end and the expected tax levy needed to balance the budget. Accurate budget estimates help ensure the tax levy is not greater than necessary.

New York State Town Law Section 181 requires a board to adopt a proposed budget and hold a public hearing on the third Tuesday in October. After the public hearing, the board can adopt changes, alterations and revisions. The board must adopt the final budget by November 4th and file it with the town clerk of each town in which the fire district is located.

Planning on a multiyear basis allows fire district officials to identify developing revenue and expenditure trends, set long-term priorities and goals and consider



When AUDs are not filed in a timely manner, it results in diminished transparency. ...

the impact of current budget decisions on future fiscal years.³ Therefore, prudent fiscal management requires a board to establish long-term financial and capital plans.

The Board Did Not Develop and Adopt Budgets or Multiyear Financial and Capital Plans

The Board is not involved in developing and adopting the annual budget. The Secretary-Treasurer told us that she prepared the 2023 budget without input and formal approval from the Board. The Secretary-Treasurer signed the 2022 and 2023 budgets and submitted them to the Town of Fine Town Clerk in September each year, prior to the date when a public hearing should have taken place. Board meeting minutes do not indicate that the Board held any such public hearings or formally adopted the budgets. The only reference to the last two years' budgets was in the September 2021 Board meeting minutes, which indicated the 2022 budget will increase by 2 percent.

The Chairman stated that the Board was not aware that the Board needed to be involved in developing and adopting the budget and holding a public hearing. The Secretary-Treasurer told us that a public hearing was held for the 2022 budget, but she did not provide sufficient evidence showing this was the case.

In addition, officials consistently overestimated budget appropriations. The Chairman told us that it is the Board's intent to replace a fire truck every 20 years. Each year the Secretary-Treasurer moved excess cash left over from the previous year's budget to the capital reserve fund savings account. This amount is essentially unspent budget appropriations. For the 2019 through 2021 fiscal years, the District spent about 40 percent less than budgeted (Figure 2). As a result, the Board levied more taxes than needed to fund operations each year. While it may be prudent to reserve funds to save for future truck purchases, the

Figure 2: Unused Budget Appropriations

Year	Budget Amount	Excess Moved to Savings	Percentage of Budget Unused
2019	\$106,488	\$51,000	48%
2020	108,618	28,340	26%
2021	110,791	50,617	46%
Average	\$108,632	\$43,319	40%

³ Resources for multiyear planning are available at <https://www.osc.state.ny.us/local-government/resources/planning-resources>.

funding of a capital reserve in this manner was not transparent to the taxpayers. If the Board plans to finance reserves on a regular basis, it should be included in the annual budgets.

The Board has also not developed written multiyear financial or capital plans. The establishment of multiyear plans would help guide officials as they develop future budgets and provide more transparency to taxpayers on the District's long-term financial and capital goals. It would also help the Board and officials ensure the tax levy is sufficient to meet the District's needs, but not greater than necessary. The lack of written multiyear plans limits the Board's ability to effectively manage finances and address future needs.

What Is an Effective Claims Auditing Process?

The board is generally required to audit all claims against the fire district prior to payment and, by resolution, order the treasurer to pay the approved claims.⁴ A quorum of the board (a majority, i.e., three or more commissioners for a five-member board) must be present at board meetings to conduct official business, including passing a resolution to pay claims. An effective claims auditing process ensures that every claim against the fire district is subjected to a thorough and deliberate review to verify that each claim contains adequate supporting documentation to determine whether it is for valid and legal purposes, complies with fire district policies, and the amounts claimed represent actual and necessary fire district expenditures. When a board audits and approves claims, the minutes of the board meetings should reflect what claims have been audited and whether they were allowed or disallowed, in whole or in part.

The Board Did Not Audit and Approve All Claims

The Board did not audit and approve all claims. At monthly Board meetings, the Secretary-Treasurer provided the Board with the prior month's minutes, which included a list of the claims paid that month. She read the current months' list of claims to the Board, and the Board approved transfers from savings to checking so the Secretary-Treasurer could pay the claims. Although the minutes did not clearly state that the Board audited and approved the claims, the approval of the bank transfers to pay the claims signified the Board's approval.

After the claims were approved, the Chairman reviewed the invoices and other supporting documentation for each claim and signed the checks, which were also signed by the Secretary-Treasurer. However, the other Commissioners did

⁴ The board may authorize payment in advance for public utility services, postage, freight and express charges. These claims should be audited as soon as possible after payment.

not review the claims. Because most Commissioners did not review the claims, they did not have sufficient information to determine whether the claims were for proper District charges.

We reviewed 190 claims, totaling \$211,362,⁵ to determine whether claims were properly supported, for District purposes and were audited and approved prior to payment. While the claims were generally for appropriate District purposes, the Board did not properly audit and approve 55 claims totaling \$117,608 (56 percent).⁶

Three of the 21 Board meeting minutes reviewed did not have the quorum necessary to make the meetings valid. As a result, the Secretary-Treasurer paid 22 claims, totaling \$102,170, without a full quorum present. Most of the amount paid without a quorum was comprised of two payments, totaling \$92,561, towards the purchase of a truck. One of these payments, totaling \$77,561, was paid from the District's capital reserve fund. While the purchase of a truck is an allowable use of this reserve, it requires a permissive referendum.

A permissive referendum requires the municipality to publish and post a legal notice informing taxpayers of the board's planned action (e.g., to buy a new truck). The legal notice also informs eligible voters of their right to file a petition to require voter approval. However, the District did not publish the necessary legal notice. The Chairman said that he was not aware payments using reserve funds needed a permissive referendum. Other claims approved and paid without a quorum of the Board present, included payments for insurance, equipment and supplies, utilities, fuel and mileage reimbursement.

We also identified the following exceptions:

- 24 claims for various goods and services, totaling \$13,286, did not have sufficient supporting documentation. Ten of these claims (\$7,440) had no support attached when the claims were paid although documentation for three of these claims was on file. The other 14 claims lacked supporting documentation for various reasons such as partial invoices attached, no delivery slip for fuel, no description of what the purchase was for, and payments made from statements rather than itemized invoices. We also noted that payment from fuel vendor statements resulted in overpayments. While some of this was recovered in the form of credits on subsequent billings, about \$63 was not credited back to the District.
- Six claims, totaling \$5,550, were paid that were not audited and approved by the Board prior to payment. These claims were for a filing cabinet, training

⁵ See Appendix B for our sampling methodology.

⁶ Some claims are in multiple categories of exceptions such as not supported and not approved prior to payment.

Because most Commissioners did not review the claims, they did not have sufficient information to determine whether the claims were for proper District charges.

registration fees, a travel advance and office supplies. The Board later approved one of these claims (\$538 for office supplies) after the purchase was made and the vendor was paid.

- Two Commissioners were overpaid, a total of \$305, for reimbursements to attend training. One Commissioner was incorrectly reimbursed \$58 for sales tax, alcoholic beverages and mileage in 2021, and was overpaid \$198 for lodging and meals in 2022. The overpayment occurred due to mathematical errors on his voucher and claiming the same breakfast receipt twice. Another Commissioner was overpaid \$49 in 2022 primarily for mileage reimbursements related to attending training where he submitted reimbursement for both mileage and fuel.
- Seven claims were paid that included \$131 for sales tax, which the District is exempt from paying.

The Chairman and the Secretary-Treasurer did not provide reasonable explanations for these exceptions. When the Board does not audit and approve all claims, and ensure claims are supported by adequate invoices or other documentation, there is an increased risk that claims could be paid that are not valid for District purposes.

What Do We Recommend?

The Board should:

1. Require the Secretary-Treasurer to maintain accurate, complete and up-to-date accounting records that document all collection and disbursement transactions. The records should include a general ledger and subsidiary revenue and expenditure ledgers.
2. Ensure the Secretary-Treasurer prepares and provides the Board with periodic financial reports showing funds received and disbursed, reconciled cash balances and budget-to-actual results.
3. Routinely review and verify the Secretary-Treasurer's work including reviewing bank statements, bank reconciliations and canceled check images.
4. Set payroll rates for District employees and establish the frequency that this compensation will be paid.
5. Institute procedures to ensure that the Secretary-Treasurer withholds and remits required payroll taxes, and prepares and files annual wage and tax statements to report the compensation paid to District employees.
6. Ensure the Secretary-Treasurer prepares and files the District's AUD with OSC within 60 days of the close of the fiscal year.

-
7. Conduct an annual audit of the Secretary-Treasurer's records and reports.
 8. Adopt realistic annual budgets based on established trends or known estimates, including planned funding of reserves. Additionally, the Board should hold a required public hearing on the coming year's proposed budget on the third Tuesday in October.
 9. Develop and adopt written multiyear financial and capital plans to provide a framework to prepare future budgets and manage financing for future capital needs. These plans should be monitored and updated.
 10. Ensure that the Board's meeting minutes specifically identify which claims were audited and approved for payment.
 11. Conduct a deliberate, thorough and timely audit of all claims prior to payment.
 12. Require all claims to contain enough supporting documentation prior to approving payment (e.g., original itemized invoices and receipts).
 13. Ensure that the Secretary-Treasurer properly publishes appropriate legal notices for reserve fund expenditures that require a permissive referendum.
 14. Consult with its legal counsel regarding the travel reimbursement overpayments and seek recovery of the funds as appropriate.
 15. Ensure that the District does not pay sales tax on purchases.
 16. Seek a credit from the fuel vendor for the fuel overpayment.

The Secretary-Treasurer should:

17. Maintain accurate, complete and up-to-date accounting records, document monthly bank reconciliations for all District accounts, and investigate and resolve any differences.
18. Maintain payroll records, withhold and remit payroll taxes as required, and file the necessary State and/or federal tax information forms.
19. Prepare and file the delinquent AUDs with OSC.
20. Prepare and provide periodic financial reports to the Board to assist with monitoring financial operations and file the AUD with OSC in a timely manner.
21. Document the Board's audit and approval of claims, publish permissive referendum legal notices when required, and only pay claims after a proper audit and approval.

Appendix A: Response From District Officials

Fine Fire District

PO Box 36 585 Spring Street Fine, NY 13639
Non-Emergency / Administrative 315-848-2492


October 18, 2023
PO Box
Fine NY 13639

State Office Building, Room 409
333 E. Washington Street
Syracuse, New York 13202-1428
(315)-428-4192 Fax (315) 426-2119
Email: muni-syracuse@osc.ny.gov

Rebecca Wilcox, Chief Examiner:

The Fine Fire District would like to thank you and everyone who has put effort in to completing this audit for the Fine Fire District. The Fine Fire Commissioners have received the preliminary draft report from and has reviewed its findings.

The Fine Fire Commissioners and I would like to inform the Office of the State Comptroller that we are following the recommendations listed in the preliminary report. As a Board of Commissioners, we are working together to make sure we are following the rules and regulations set forth in your findings.

Sincerely, 



Justin Brownell / Chair Commissioner 2023

Wanda Brownell David Hall
Dean Kerr Dean Moore

STREET ADDRESS, CITY, ST ZIP CODE
T (123) 456-7890 U WWW.COMPANY.COM

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 District officials and reviewed Board meeting minutes and policies to gain an understanding of the Board's oversight of financial operations including the budget process, the audit of claims, controls over the Secretary-Treasurer's duties and procedures used to record and monitor financial transactions and whether the Board conducted an annual audit of the Secretary-Treasurer's records.
- We reviewed the Secretary-Treasurer's accounting records to determine whether they were complete, adequate and accurate. Our audit testing work began in September 2022 and included financial activities through the most recently completed month – August 2022.
- We determined whether monthly bank reconciliations were performed on all District bank accounts from January 2021 through August 2022. We performed bank reconciliations for the general checking account for the months of December 2021 (the end of the 2021 fiscal year) and August 2022 (the last month of our test period). We also compared bank statements to the check register from March 2022 through August 2022 to determine whether the cash balances agreed and all transactions were recorded on the check register.
- We traced all revenues received from January 2021 through August 2022 from source documents to the District's bank statements.
- We reviewed all 190 non-payroll check payments, totaling \$211,362, listed on District bank statements from January 2021 through August 2022. We traced payments to supporting documentation – such as invoices and receipts – to determine whether claims were authorized, adequately supported and for proper District purposes.
- We reviewed all 40 payroll check payments, totaling \$4,534, listed on District bank statements from January 2021 through August 2022. We traced payments to Board meeting minutes and Secretary-Treasurer records to determine whether salaries were authorized; withholdings were made, reported and remitted; and year-end tax statements were filed.
- We reviewed AUD submissions to determine whether the District submitted AUDs for 2018 through 2022 to our office within 60 days of the close of the fiscal year.
- We reviewed budgets and Board meeting minutes to assess whether annually funding of capital reserve funds was transparent and whether the spending from the reserve was proper.

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

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

The Board has the responsibility to initiate corrective action. Pursuant to Section 181-b of New York State Town Law, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and forwarded to our office within 90 days. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. 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.

Appendix C: Resources and Services

Regional Office Directory

www.osc.state.ny.us/files/local-government/pdf/regional-directory.pdf

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

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

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

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/files/local-government/publications/pdf/cyber-security-guide.pdf

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

www.osc.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

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

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/local-government

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

SYRACUSE REGIONAL OFFICE – Rebecca Wilcox, Chief of Municipal Audits

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

Tel (315) 428-4192 • Fax (315) 426-2119 • Email: Muni-Syracuse@osc.ny.gov

Serving: Herkimer, Jefferson, Lewis, Madison, Oneida, Onondaga, Oswego, St. Lawrence counties

osc.state.ny.us

