

Island Trees Union Free School District

School District Website

MARCH 2021



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

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Report Highlights

Island Trees Union Free School District

Audit Objective

Determine whether the Island Trees Union Free School District (District) used its resources to maintain a website that provided the public with transparent and comprehensive financial information.

Key Findings

District officials maintained a website but certain financial information was not posted, resulting in a lack of transparency. Information that was posted was limited in comprehensiveness. This prevents taxpayers and other interested parties from readily accessing and reviewing documents to make informed decisions.

Officials did not post the:

- Final annual budget.
- Budget-to-actual results, a comprehensive property tax report card and all external audit results.
- Annual internal audit.

Officials did not prepare:

- A multiyear financial plan. Posting a prepared plan further enhances the transparency of the District's fiscal decisions.

Key Recommendations

Must post required information to the District website:

- Final annual budget, a comprehensive appended property tax report card in its entirety and all external audits.

Should enhance transparency by:

- Posting budget-to-actual results and the annual internal audit.
- Preparing and posting a multiyear financial plan to help residents see the impact of fiscal decisions over time.

District officials generally agreed with our recommendations and indicated they will take corrective action. Appendix C includes our comment on an issue District officials raised in their response.

Background

The District serves the Town of Hempstead in Nassau County.

The District is governed by a Board of seven elected members, which is responsible for the general management and control of financial affairs. The Superintendent of Schools is responsible for day-to-day management under the Board's direction. The Board, Superintendent and Assistant Superintendent for Business are accountable to District taxpayers for the use of resources and are responsible for effective financial management of operations.

Quick Facts

Total Website Visits (8/21/2019 -2/27/2020)	217,481
Population (rounded)	15,600
Enrollment	2,192
2019-20 Budgeted Appropriations	\$67.4 million

Audit Period

July 1, 2018 – June 30, 2019.
As described in Appendix D, for certain financial information reviews we extended the audit period.

School District Website

A district operates to provide public education services for its students. The public's right to know the process of decision making and to review the documents leading to actions is basic. Access to such comprehensive information should not be difficult for the public to obtain.

To this end, various laws and regulations require certain information to be posted on districts' websites to help enhance the public's access to basic information. Further, districts following best practices and guidance should utilize the website as another tool to communicate their financial direction.

In a time when financial resources are limited, making well-informed decisions is critical. Therefore, it is important that the public have access to transparent and comprehensive district financial information. A district's transparency of comprehensive financial information allows the public to formulate questions for officials and ultimately make informed decisions that will impact district programming and the annual tax levy. If residents cannot locate necessary financial information on their district's website, they would have to contact their district directly.

How Should Officials Provide Comprehensive Financial Information Transparently to the Public?

District officials can provide comprehensive financial records and other information to the public in a transparent manner by making the information available on the district website. While certain laws and regulations require a district's website to contain audit reports, CAPs, the original and final annual budgets and any board-adopted multiyear financial plan, other information should be shared with the public in a complete and clear manner. For example, financial reports should either appear prominently on the district's home page or be easy to locate on the website. In addition, voters may find other documents helpful in evaluating the budget and keeping them informed. Such documents include planning documents, budget-to-actuals, board minutes, newsletters, press releases or other materials on district operations.

Certain Financial Information Was Not Posted on the Website in a Transparent and Comprehensive Manner

While District officials maintained a website, certain financial information was not posted to the website. As a result, the information was not transparent and information posted was limited in comprehensiveness.

Officials did not post the 2019-20 final annual budget, as required. In addition, while the District posted the external audit reports on its financial statements and federal awards programs, the external audit report of the extra-classroom activity (ECA) fund was not posted to the website, and the reports that were posted were

not located together in a transparent location (Figure 1). While not a requirement, preparing a multiyear financial plan is a way for officials to set long-term priorities and work toward goals, avoiding sudden changes in taxes, budgets and fund balance. Further, the annual internal audit report was not posted. All information is helpful to make an informed inquiry or decision.

Figure 1: Financial Information on the Website

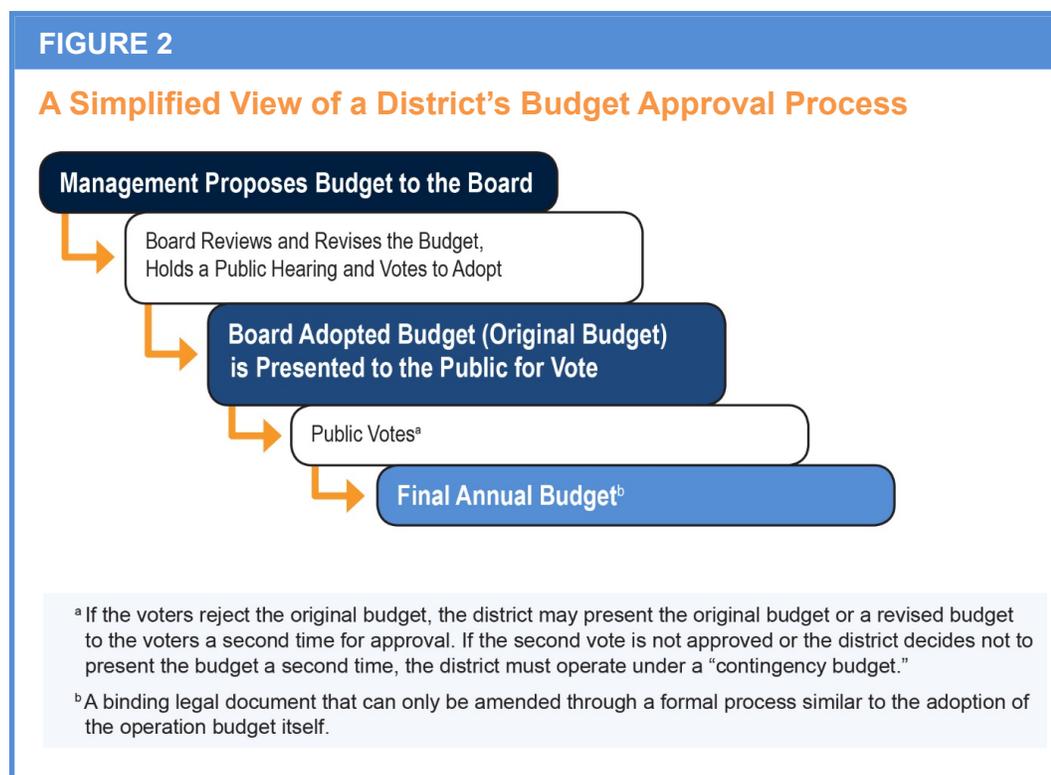
Financial Information	Posted		Posting Required	Comment
	Yes	No		
Budget – Original, Board Adopted for Vote	X		Yes	
Budget – Final Annual		X	Yes	
Multiyear Financial Plan		X	No	
Budget-to-Actual Reports		X	No	
Audits	Posted		Posting Required	Comment
	Yes	No		
External Audit	X		Yes	ECA report not posted
External Audit – CAP		X	Yes	Not Applicable - No Findings
State Comptroller’s Audit (OSC)	X		Yes	
OSC Audit – CAP	X		Yes	
Internal Audit		X	No	
Internal Audit – CAP		X	No	

Although officials posted the Board’s original adopted budget reports on the website, which included an expenditure comparison of the three most recent completed years, it did not include reports of revenue or expenditure budget-to-actual results for the current year or a complete schedule of reserves.

While the District’s financial statements showed the Board’s actual revenue and expenditure amounts were similar to the budgeted amount in 2017-18 and 2018-19, the failure to provide and post information prevents the taxpayers and other interested parties from readily accessing and reviewing documents to make informed decisions.

Which Budgeting and Financial Planning Documents Provide Transparency?

Final Annual Budget – A budget is a detailed financial plan of estimated expenditures (proposed spending) and means of financing (estimated revenues and appropriated fund balance and reserves¹). Figure 2 shows the budget approval process. Budgets are developed, adopted and subjected to voter approval each year.² Ideally, amounts to be placed in reserves should be included in the annual budget to ensure taxpayers are aware of the board’s intent to fund reserves in the upcoming year. After the public vote, the final annual budget must be posted on the district’s website, as required by law.



Budget-to-Actual Reports – Officials should provide support for their budgetary estimates using actual historical trends, including projections of current year spending and receipts based on year-to-date actual amounts, along with analyses of identified future needs and risks to compute budget items. Actual revenue and expenditure information should be made available to provide district taxpayers with an understanding of the budget’s status.

1 Planned use of unexpended surplus money from prior years’ operations

2 With the exception of the Big Five districts (Buffalo, New York City, Rochester, Syracuse and Yonkers)

Original Budget – A comprehensive, board-adopted budget must be posted and include:

- A three-component presentation as follows: administrative, capital and program.
- Categories of revenues, expenditures and fund balance information and comparison data and changes from the prior year school budget.
- Appended documents, including the administrator salary disclosure and property tax report card with a schedule of reserves, among other items.

The appended administrator salary disclosure is a report of highest payroll for administrator titles and amount in the district (reported in 2019-20 all administrators with salaries exceeding \$138,000). The district's property tax report card includes details on the national consumer price index, district enrollment, fund balance, spending and tax levies for the current and future school year.

The appended property tax report card also includes information on each district's reserve fund balances as of March 31, including each reserve's name, a short description, and any planned use of the funds in the upcoming school year. Reviewers can use this information to assess whether the amount in each reserve fund is reasonable.

An unrealistic budget can result in a tax levy that is more than needed. The law restricts districts in the amount of unexpended surplus funds they can keep, so that they do not – intentionally or unintentionally – retain large sums of money unless it is intended for a specific purpose. Conversely, an unrealistic budget can also result in a tax levy that is insufficient to fund district operations.

Multiyear Financial Plans – District officials can set long-term priorities and work toward goals by using a multiyear financial plan. A plan can help stakeholders see the impact of the fiscal decisions over time. They can decide what funding choices to make in advance, avoiding sudden tax increases or dramatic budget cuts and accumulating excessive fund balance. If the board adopted a multiyear financial plan, it must be posted on the district website. Elements of a plan should include revenue and expenditure projections, annual surpluses/(deficits), reserves, fund balances and a fiscal improvement plan.

Officials Could Enhance the Transparency of Financial Information

Final Annual Budget – Voters passed the original 2019-20 budget. However, officials did not post the final annual budget on the website, as required. The Superintendent and Assistant Superintendent for Business told us they considered the proposed budget that was posted to the website to be final after the public vote.

An unrealistic budget can result in a tax levy that is more than needed.

Budget-to-Actual Reports – Actual revenues and expenditures for 2018-19 were not located on the website, but actual expenditures from the prior three completed years (July 1, 2015 through June 30, 2018) were included with the 2019-20 Board’s original adopted budget information.

Although historical actual expenditure results were posted to the website, providing historical revenue along with current year actual revenue and expenditure results and posting them on the same web page as budget information could have enhanced the transparency of financial information. To adequately evaluate budgets, the current budget must be compared to previous budgets and evaluated in comparison to actual spending and receipts. Such comparisons help to identify any ongoing problems the District is having with its budgets.

The Assistant Superintendent for Business told us the 2018-19 monthly budget-to-actual report was only visible to select District employees and the Board because no one was assigned the responsibility to make the report visible to the public on the website after Board approval. See Appendix A for a snapshot presentation of the District’s budget comparison.

Original Budget – The budget newsletter, along with the original budget detail, was posted on the District’s website. The documents were located on a business office web page, which linked from the District’s Home Page.

The budget documents included categories for revenue, expenditure, fund balance, a comparison between the adopted, prior year final annual budget, actual expenditures from the prior three completed years and schedule of reserves information. The District also posted the salary disclosure and property tax report card to its website. However, the property tax report card did not include a complete schedule of reserves; it lacked the reserve for debt. The Assistant Superintendent for Business told us that she was unaware that these funds should be reported as a reserve on the property tax report card. There is no legal basis to exclude the reserve for debt service from the property tax report card.

Multiyear Financial Plan – District officials have not developed a Board-adopted multiyear financial plan. As a result, no plan was required to be posted to the website. The Superintendent and Assistant Superintendent for Business told us that long-term planning is centered on capital needs and factors such as the tax cap, and uncertainty over revenue sources has weighed in their decision to not create a plan. However, having a prepared, adopted and posted plan helps officials and the public see the impact of fiscal decisions over time and the effect on District priorities and goals.

How Do Posted Audit Reports and CAPs Provide Transparency?

An audit (external or internal) is an integral part of a district's system of checks and balances and providing an objective review of stewardship and fostering accountability to taxpayers and the public. The board is required to secure an annual audit by an independent auditor including an annual audit of district federal award programs, if warranted,³ and the extra-classroom activity fund.

Districts must post on their websites the annual external audit report that is issued by a certified public accounting firm and the CAP prepared in response to any findings contained in the annual external audit report or management letter, or any final audit report issued by OSC. Districts are required to post the final audit report from OSC on their internet websites for a period of five years.

CAPs provide an opportunity for the governing board to provide direction, and communicate how audit findings and recommendations will be used positively to improve operations and internal controls. A CAP helps ensure corrections occur, and should include a detailed description of what action has already occurred or is planned in response to each recommendation, who within the district is responsible for implementation and the implementation date.

Further, districts are required to establish an internal audit function. The internal auditor's primary responsibility is to assist in ensuring that risks to district assets are identified and that appropriate internal controls are in place to address those risks.

Officials Did Not Post All Audits and Could Post Audits More Transparently

District officials posted the results of the external audit of the 2017-18 financial statements and the District's federal award programs to the District's website. However, the audit of the extra-classroom activity fund was not posted to the District's website. Because no CAPs were required, none were required to be posted. The audit documents (i.e., reports) that were posted were located on separate web pages. The financial statements audit report was located on the audits web page, linked directly from the Home Page (Figure 3), while the federal award programs report was included as an attachment to the Board agenda dated January 23, 2019 (Figure 4).

Therefore, visitors to the website must search through Board agendas to find the attached federal award programs audit report. Posting the federal award programs report to the same web page as the financial statements audit report would have been more transparent and comprehensive. The Assistant Superintendent for Business told us that the various audit reports were received on separate days, which led to no uniform location of the reports on the website.

³ The Uniform Guidance requires that an annual audit of the district's federal award programs be included with the annual school district audit if \$750,000 or more in federal aid was expended during the corresponding year.

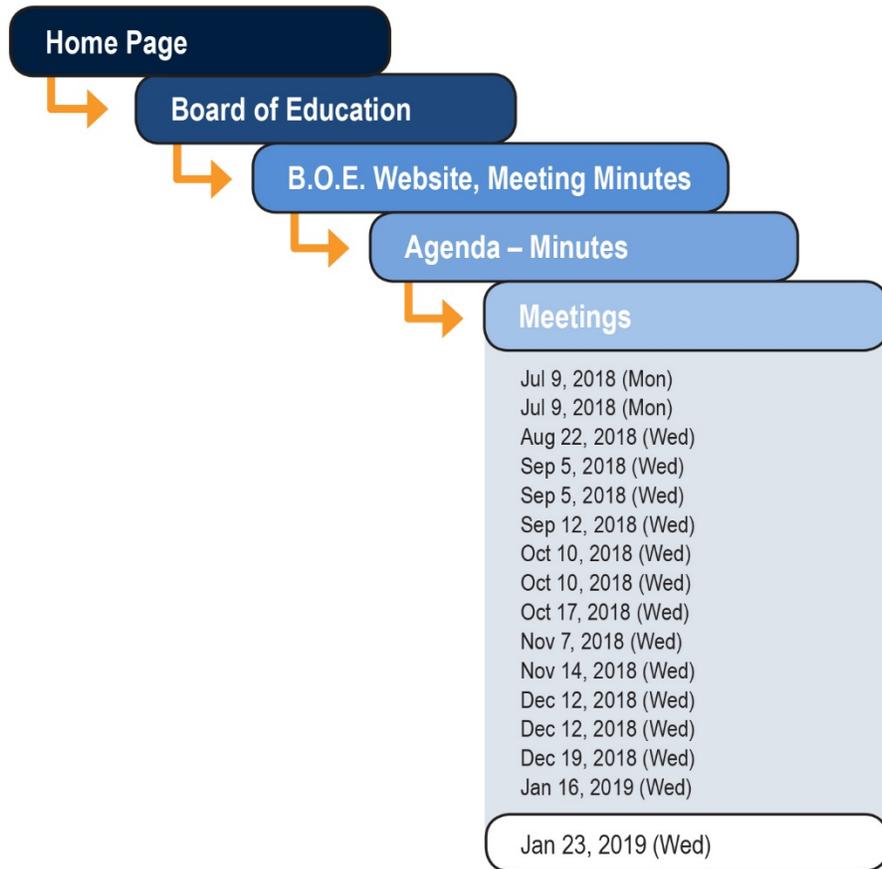
FIGURE 3

Website Navigation to the Financial Statements Audit Report



FIGURE 4

Website Navigation to the Federal Awards Program Audit Report



The OSC audit report⁴ and CAP, issued within the last five years, were comprehensive and easily located on the District audit web page.

Internal audit reports were not posted to the website. The Assistant Superintendent for Business told us there was no internal management guideline or practice to post those types of reports. Posting the internal audit report to the website in a transparent manner could increase public understanding and oversight of the District.

What Do We Recommend?

The Board:

1. Must ensure that the final annual budget is posted to the website, as required.
2. Should provide transparency by posting budget-to-actual results to the website.
3. Must ensure a comprehensive property tax report card is posted to the website in its entirety that accurately reflects the District's financial status, as required.
4. Should prepare and post a multiyear financial plan to the website to help residents, taxpayers and the public see the impact of fiscal decisions.
5. Must ensure that the extra-classroom activity fund audit report is posted to the District website, as required, and should provide further transparency by posting all external audits in a website location easy for the public to access.
6. Should post the internal audit report to the website in a transparent location.

⁴ Refer to *Island Trees Union Free School District – Overtime (2016M-389)* released in December 2016. The CAP was included as an appendix to our report.

Appendix A: Revenues and Expenditures Comparison – Budget to Reported Actual

Figure 5: Budget to Reported Actual Results

Categories	2017-18		2018-19	
	Original Budget	Actual Results	Original Budget	Actual Results
Revenues and Other Sources	\$63,507,580	\$61,195,503	\$65,335,998	\$63,414,638
Expenditures				
General Support	\$6,297,398	\$5,959,855	\$6,420,547	\$6,063,819
Instruction	37,668,221	35,767,398	38,115,078	36,752,380
Pupil Transportation	2,930,994	2,705,661	3,004,542	2,933,999
Employee Benefits	13,728,662	13,191,876	14,511,107	14,011,809
Debt Service - Principal	2,345,453	2,345,453	2,144,424	2,394,423
Debt Service - Interest	461,852	501,851	1,049,300	1,104,300
Other Financing Uses	75,000	153,860	91,000	98,863
Expenditures and Other Financing Uses	\$63,507,580	\$60,625,954	\$65,335,998	\$63,359,593
Operating Results - Surplus		\$569,549		\$55,045
Tax Levy Increase Percentage from Prior Year	2.81%		3.31%	

Appendix B: Response From District Officials



ISLAND TREES PUBLIC SCHOOLS

Board of Education
516-520-2100

Superintendent
Charles J. Murphy

ADMINISTRATIVE OFFICES, 74 FARMEDGE ROAD, LEVITTOWN, NEW YORK 11756-5202

January 28, 2021

Julie Landcastle, Chief Examiner
Statewide Audit
State Office Building, Suite 1702
44 Hawley Street
Binghamton, NY 13901-4417

Dear Ms. Landcastle,

Island Trees Union Free School District is in receipt of the Draft School District Website Report of Examination for the period of August 21, 2019 to February 27, 2020.

As noted in the Office of State Comptroller (OSC) draft report, the audit objective was to “Determine whether the Island Trees Union Free School District (District) used its resources to maintain a website that provided the public with transparent and comprehensive financial information.” The District does not agree with all of the audit findings, in particular, that there was a lack of transparency. In truth, our financial webpages contain a multitude of budgetary-related documents, so that taxpayers are able to make “informed decisions.” We pride ourselves in sharing this information annually with our school community. We do acknowledge that we can improve upon this information and add to the robust array of financial documents posted on our website.

The District is pleased that the examination has resulted in no findings of material weakness, operational improprieties, fraud, waste, or abuse. Although we may disagree with the tenor of the report, we thank the state auditors for their professionalism during the audit and the internal review of the findings.

We have reviewed the recommendations in detail and our responses are below:

1. Must ensure that the final annual budget is posted to the website, as required.

The OSC auditors acknowledged that the school district posts our revenue and expenditure budgets on our website. In fact, this practice has been in place for at least eleven years. As requested by the Office of the State Comptroller, the District has started adding the words “voter-approved” to our posted budget once it has been approved by the voters.

See
Note 1
Page 14

2. Should provide transparency by posting budget-to-actual results to the website.

The New York State Comptroller’s Office has asked the district to begin posting “budget-to-actual” results on its budget page. This recommendation is not mandated by New York State, but the auditors feel this would enhance our financial transparency with our school community. While this information is reported annually in our financial statements and is in our monthly financial reports, we will begin this new practice as recommended.

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3. Must ensure a comprehensive property tax report card is posted in its entirety to the website that accurately reflects the District’s financial status, as required.

The District property tax report card, which was posted on the website, was prepared to detail all of the approved reserves in our General Fund (the fund covered by the budget vote). The District did not include the restricted fund balance reported on our financial statements in the Debt Service Fund. This balance was not included as it is not a Board of Education approved reserve in our General Fund. The funds in our Debt Service Fund relate to premiums we received on debt issues. The funds are generally the result of Bonds/BANS selling at a face interest that is higher than the net rate (for example, a note may be issued at a face rate of 4%. The school district then has to pay 4%, but uses the premium paid of the note to achieve a net rate of 2.5%). As the district budget is based on its best estimate of the “net rate,” we account for the premium in a separate fund, instead of the General Fund.

The Property Tax Report Card defines the Reserve for Debt Service as being:

“For proceeds from the sale of district capital assets or improvements, restricted to Debt Service”

As the funds in our Debt Service Fund relate to Bonds/BANS premium, not the proceeds from the sale of assets, the school district did not report this balance on the Property Tax Report Card. We acknowledge, however, that these funds are restricted to debt service and we do use the funds solely for this purpose. While we believe we provided sufficient transparency by budgeting based on expected net interest rates, going forward, we will include any restricted funds in the Debt Service Fund of the Property Tax Report Card

4. Should prepare and post a multi-year financial plan to the website to help residents, taxpayers and the public see the impacts of fiscal decisions.

The New York State Comptroller’s Office recommends, as a “best practice,” that a multiyear plan be developed and formally adopted by the Board of Education. This is not a mandated requirement. With that said, any fiscal plan that is formally adopted is required to be posted on the website. While we do have long-range capital and fund balance plans, our budgetary plans are more centered on discussions related to implementing educational programs while staying respectful to our taxpayers. We will review this recommendation with the Board of Education, and, if they are in agreement that a meaningful plan can be developed in these times of uncertain funding, we will create a plan for their review and adoption. The plan, if adopted, would then be published on the website and updated annually.

5. Must ensure that the extra-classroom activity fund audit report is posted to the District website, as required and should provide further transparency by posting all external audits in a website location easy for the public to access.

The State Comptroller noted that the District posted the external financial audit on the district’s audit home page, while other reports were included as attachments to the Board of Education agendas. The state auditors recommend that all audit information should be posted in the same location. As part of the re-design of the school district website and the Comptroller’s Office recommendations, all audits are now posted in a single area on the Business Office page.

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6. Should post the internal audit report to the website in a transparent location.

The State Comptroller's Office has recommended that the District post the internal audit report to our website as a new "best practice." Although this is not a mandated requirement for school districts, the District agrees that this would help enhance our overall transparency. In response to this suggestion, the District has posted these reports on our website.

In closing, the Island Trees Union Free School District is committed to financial transparency with our school community. We will continue to improve our practices and cooperate with state auditors to ensure that the school resources are utilized effectively.

Sincerely,

Charles J. Murphy
Island Trees School District
Superintendent of Schools
(516) 520-2100

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Appendix C: OSC Comment on the District's Response

Note 1

A Board-adopted budget (original budget) is not the final annual budget until approved by voters. The final annual budget would be unclear to interested parties without an indication that the Board-adopted budget was passed by voters. How the District conveys the final budget to the public is a Board decision.

Appendix D: 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 selected the District for audit using a random number generator applied to a list of districts (excluding NYC schools) not currently in the OSC audit process at the time of selection.
- We created a hypertext markup language (HTML) file that was a snapshot of the District's website on August 8, 2019 to provide a single date of reference during audit testing.
- We reviewed the 2019-20 budget documents (original proposed, final annual, appended property tax report card), multiyear financial plan, budget-to-actual revenues and expenditures, 2017-18 external audit and corrective action plan, most recent OSC audit and corrective action plan and internal audit and corrective action plan, if available. We selected this financial information to be included in our audit because of the historical risk related to lack of transparency of this financial information to the public. We reviewed the District's website through the HTML snapshot on August 8, 2019, as well as the District's Board web page on October 17, 2019 and October 18, 2019, to determine whether the District is providing the public with transparent and comprehensive financial information.
- In addition to determining whether the item was located on the website at the time of testing, we reviewed District website support for the activity of the item on the website, if available – a date posting, updating and/or deleting. The District's website activity report, when available, only showed the last modified date for financial information posted to the website. We determined reasonable reliability of the last modified date on the report for tested information by comparing to instruction communication between District staff to post items to the website, and/or images captured of the web pages.
- We extended the scope forward to February 27, 2020 to capture the number of visits to the District's website homepage. The analytics were available for the period starting August 21, 2019 through February 27, 2020.
- We interviewed District officials to gain an understanding of the process for approving, finalizing, posting and maintaining certain financial information on the District's website.
- We reviewed District policies to gain an understanding of information required to be posted to its website.
- We reviewed Board minutes for 2018-19 to determine whether the Board took any action related to the 2019-20 budget work and appended property tax report card, 2018-19 reserve activity, multiyear financial plan, actual

expenditures and revenue reports, most recent audit reports and associated CAPs. We reviewed Board minutes from July 1, 2014 through June 30, 2018 to determine whether the Board documented or discussed any actions related to the financial information audited during those years, if we did not find it in the 2018-19 minutes.

- We did not audit the accuracy of the financial information posted to the District's website. However, we determined reasonable reliability of financial information by analyzing various documents on the District's website for consistency of information provided, adhering to the law and District policies, and transparency of posted documents and website location.
- We reviewed the administrative permissions of three employees, and the process of posting information through a visual review.
- We reviewed emails pertaining to our audit objective to gain an understanding of how employees are instructed to post financial information to the website.
- We included a comparison of revenue and expenditure results reported in the external audit reports to show budget-to-actual results for 2017-18 and 2018-19.

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. A written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law, Section 2116-1(3)(c) of New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education. 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. The CAP should be posted on the District's website for public review.

Appendix E: 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

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