

Town of Broadalbin

Records and Reports

JUNE 2018



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

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Report Highlights

Town of Broadalbin

Audit Objective

Determine whether the Supervisor maintained timely, complete and accurate accounting records and reports to allow the Board to properly manage the Town's finances.

Key Findings

- The Supervisor did not maintain, or require his bookkeeper to maintain, complete, accurate and up-to-date accounting records and reports.
- The bookkeeper did not record all cash transfers and advances between Town bank accounts and funds in a timely manner.
- Annual update documents (AUDs) were not filed in a timely manner.

Key Recommendations

- Periodically review the bookkeeper's work to ensure that all financial activity is accurately and completely accounted for.
- Develop a plan for updating and maintaining the accounting records and filing AUDs in a timely manner.

Town officials generally agreed with our recommendations and have initiated, or indicated they planned to initiate, corrective action.

Background

The Town of Broadalbin (Town) is located in Fulton County.

The Town is governed by an elected five-member Town Board (Board), which consists of the Town Supervisor (Supervisor) and four council members. The Board is responsible for the general oversight of the Town's operations and finances. The Supervisor is the chief executive and chief financial officer. The Supervisor is assisted by a bookkeeper who maintains the accounting records and a secretary who maintains the check registers and prints checks.

Quick Facts

Population	5,260
Employees	30
2017 Appropriations	\$1,766,073

Audit Period

January 1, 2015 – August 31, 2017

Records and Reports

In March 2017, the Board hired an accounting consultant to assist the Supervisor and bookkeeper in updating the accounting records and completing and filing the detailed annual update documents (AUDs) with the Office of the State Comptroller (OSC) for 2015 and 2016. The accounting consultant recommended several adjustments to account balances recorded in the accounting records by the bookkeeper, and the 2015 and 2016 AUDs were subsequently filed with OSC in September 2017. In September 2017, the Board terminated the former bookkeeper and subsequently hired a new bookkeeper.

What Does Adequate Financial Recording and Reporting Entail?

The Supervisor is responsible for maintaining the Town's financial records and providing monthly reports to the Board that summarize financial activities. These monthly reports should include a detailed accounting of all money received and disbursed. Good business practices dictate that these reports also contain balance sheet account balances (asset, liability and fund balance) and detailed year-to-date budget-to-actual comparisons of revenues and expenditures for each fund. The Board's ability to make sound financial decisions is limited when it does not receive complete, accurate and timely financial information.

General ledgers, cash receipt and disbursement journals, and subsidiary revenue and appropriation ledgers must be maintained in a complete, accurate and timely manner. It also is important that the Supervisor perform monthly reconciliations of the Town's bank statement balances to the cash balances as recorded in the Town's records. Any differences must be promptly resolved to ensure that financial activities are accounted for in a proper and timely manner. If the Supervisor assigns recordkeeping duties to a bookkeeper, the Supervisor must provide sufficient oversight to ensure the bookkeeper's records are accurate and up-to-date.

Further, towns with populations between 5,000 and 19,999 are required by New York State General Municipal Law¹ to annually complete and file with OSC an AUD of all financial activity for the preceding year no later than 90 days after the close of their fiscal year.² The AUD is an important fiscal tool that provides the Board with the financial information necessary to monitor the Town's operations and other interested parties with a complete summary of the Town's financial activities.

1 New York State General Municipal Law Section 30

2 A 30-day extension for filing the AUD is possible if a written request is submitted to OSC prior to the end of the 90-day filing period.

Financial Records and Reports Are Not Adequate

The Supervisor neither maintained nor required the bookkeeper to maintain complete, accurate and up-to-date accounting records and reports. He also did not adequately oversee the bookkeeper's work during our audit period by verifying that all transactions were properly recorded and monthly bank statement balances were reconciled with cash balances recorded in the accounting system.

The bookkeeper failed to properly maintain the Town's accounting records. The bookkeeper recorded revenues received and deposited by the Supervisor³ and disbursements processed by the Supervisor's secretary.⁴ We reviewed activity from both five significant revenues⁵ and five significant expenditures⁶ to determine whether they were properly recorded. Except for minor variances, which we discussed with officials, these revenues and expenditures were properly recorded. However, the bookkeeper did not record all transfers between bank accounts, interfund transfers and interfund advances made in 2015 and 2016 in a timely manner. Specifically, the bookkeeper did not record nine transfers and advances between Town bank accounts and funds totaling \$292,500 in a timely manner, as follows:

- Seven interfund advances totaling \$222,500 made from various operating funds were not recorded. For example, two advances totaling \$35,000 made from the town-wide general fund to the town-outside-village highway fund in July 2015 to pay expenditures while awaiting the second quarter sales tax revenues⁷ were not recorded until July 2017 when the accounting consultant adjusted and corrected the records. As a result, the town-wide general fund's cash balance was overstated and the town-outside-village highway fund cash balance was understated in the accounting records. Similarly, the town-wide general fund's interfund receivable and the town-outside-village highway fund's interfund payable were both understated by \$35,000 until the records were corrected 24 months after the advances occurred.
- Two transfers between bank accounts for the same operating fund⁸ totaling \$70,000 were not recorded. As a result, certain cash balances in the accounting records were inaccurate. For example, \$40,000 transferred from the town-outside-village highway savings account to the town-outside-village

3 Based on the deposit slip and other details provided to the bookkeeper.

4 Based on the abstract of claims prepared by the Deputy Town Clerk.

5 The revenues selected include real property taxes, sales tax distribution by County, transfer station permit sales, fines and forfeited bail, and mortgage tax distribution by County.

6 The expenditures selected included garbage and refuse, snow removal, health insurance, equipment and town park construction.

7 The second quarter sales tax revenue was received in August 2015.

8 The Town's primary operating funds include a town-wide general fund, town-outside-village general fund, town-outside-village highway fund and water fund.

highway checking account on February 29, 2016 was not recorded in the accounting records when the transfers occurred. As a result, the accounting records' cash balances for the town-outside-village highway savings account and checking account were overstated and understated, respectively, until the balances were adjusted and corrected by the accounting consultant in August 2017.

Similarly, during our review of the Town's accounting records for the period January 1 through August 31, 2017, we found the bookkeeper did not properly record four transfers between bank accounts totaling \$132,270. Three of these transfers totaling \$130,742 were to return money previously loaned. However, they were not properly recorded. For example, a transfer of \$80,000 from the town-outside-village highway fund to the town-wide general fund to repay a loan was correctly recorded as a decrease in town-outside-village highway cash and interfund loans payable. However, it was not recorded as an increase in town-wide general fund cash or a decrease in interfund loans receivable. As a result, the town-wide general fund's cash balance was understated by \$80,000 as of August 30, 2017 and the interfund receivables and payables were out of balance.

We reviewed the December 31, 2015 and December 31, 2016 bank statement reconciliations for the Town's 11 operating funds' bank accounts and the related adjusting entries prepared by the accounting consultant to determine whether they were accurate. We also compared these reconciled bank balances to the accounting records' cash balances prior to the accounting consultant's adjustments. While the accounting consultant's reconciliations were accurate, prior to the consultant's adjustments, the Town's recorded cash balances were inaccurate as of December 31, 2015 and 2016 because the former bookkeeper failed to record all cash transactions, as follows:

- 2015 total year-end cash balances for all funds recorded in the general ledger for the Town's 11 operating fund bank accounts were overstated in total by \$193,673, prior to the accounting consultant's adjustments made in September 2017.
- 2016 total year-end cash balances for all funds recorded in the general ledger for the Town's 11 operating fund bank accounts were overstated in total by \$344,292, prior to the accounting consultant's adjustments made in September 2017.

We also observed additional issues with the 2017 accounting records as of August, 31 2017 that had not been corrected, as follows:

- We performed bank statement reconciliations for the town-wide general fund and town outside-village highway fund checking accounts and compared the reconciled bank balances to the cash balances recorded in

the general ledger and check registers.⁹ We found the town-wide general fund checking general ledger balance was overstated by \$185,602 and the town-outside-village highway fund checking account general ledger balance was overstated by \$52,152. These discrepancies occurred because all transactions were not recorded and detected by the current bookkeeper, who only reconciled the bank statement balances to the check registers. She did not also reconcile the bank statement balances to the cash balances recorded in the general ledgers. For example, had she reconciled the bank statements to the cash balances recorded in the general ledger, she would have identified that a transfer totaling \$45,991 from the town-outside-village highway checking to town-outside village general savings was not recorded, decreasing cash in the town-outside-village highway checking account.

- The 2016 fourth quarter sales tax revenue of \$184,000 received in January 2017 was recorded twice as revenue in the accounting records. For 2016, it was properly recorded as revenue distributed between the town-outside village general and the town-outside-village highway funds. However, when received in January 2017, it was erroneously recorded a second time as 2017 revenue in the town-wide general fund. Mortgage tax revenue was also overstated by approximately \$45,600 due to recording twice the amount collected in error.

Town officials were provided with monthly reports of operations (i.e., actual revenues and expenditures) compared to the budgetary estimates. However, because the accounting records were inaccurate and incomplete, the monthly reports contained inaccurate balances for cash, interfund transfers and interfund advance receivables and payables. This happened because the bookkeeper had not received appropriate training and, therefore, did not understand how to record certain transactions or the importance of keeping timely and accurate records. The Supervisor was unaware of these deficiencies because he did not review the bookkeeper's work. Without accurate and complete monthly reports, the Board cannot accurately assess the Town's financial operations.

The Supervisor told us that he was concerned about the condition of the accounting records because the 2015 and 2016 AUDs had not been filed and, in March 2017, he asked an accounting consultant if he could examine the Town's records and assist the bookkeeper in filing the 2015 and 2016 AUDs. As a result, the Board hired the accounting consultant in March 2017 to assist the bookkeeper in updating the accounting records and filing the delinquent 2015 and 2016 AUDs. Between March 2017 and September 2017, the consultant prepared the bank reconciliations for each fund's bank accounts for 2015 and 2016 and recommended correcting adjustments to the accounting records for the

⁹ The Supervisor's secretary maintains the check registers and saving account registers using a separate computerized application not integrated into the central accounting system. This application is also used to generate the disbursement checks issued from the Town's checking accounts.

bookkeeper to record. However, the 2015 accounting records were closed¹⁰ and the bookkeeper was unable to record any correcting entries in the 2015 records. As a result, all 2015 adjusting entries were instead made to the beginning balances in 2016.

We examined the consultant's adjustments¹¹ and bank reconciliations for the Town's 11 bank accounts to determine whether the adjustments were supported. We found that the consultant corrected seven of the nine errors we identified above. We discussed the remaining two errors totaling \$60,000 with Town officials to be corrected in the subsequent year.

The 2015 AUD was submitted on August 8, 2017 (524 days late) and the 2016 AUD was submitted on September 23, 2017 (205 days late). Our review found that, while the Town does not appear to be under fiscal stress, Town officials did not have complete, accurate and timely financial information for the Town's operating funds during 2015, 2016 and 2017. As a result, the Board's ability to monitor the Town's financial affairs and accurately assess the Town's financial condition and make sound financial decisions was hampered.

What Do We Recommend?

The Supervisor should:

1. Periodically review the bookkeeper's work to ensure that all financial activity is accurately and completely accounted for.
2. Ensure monthly bank reconciliations are prepared and the reconciled bank balances agree with the related general ledger cash balances. Promptly investigate and resolve any discrepancies.
3. Provide accurate monthly financial reports to the Board that include balance sheet account balances and detailed year-to-date budget-to-actual comparisons of revenues and expenditures for each fund, as well as monthly bank reconciliations and bank statements.
4. Ensure that the Town's AUD is filed with OSC within the required time limits.

The Board and Supervisor should:

5. Develop a plan for updating and maintaining the accounting records and filing AUDs in a timely manner.

¹⁰ The Town's accounting system only allows two consecutive years to be open and automatically closes any prior years to prevent any entries to prior years.

¹¹ The accounting adjustments for 2015 and 2016 made by the accounting consultant were posting to the Town's accounting system generally between July and September 2017.

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6. Ensure the bookkeeper is provided with adequate training in preparing and maintaining adequate accounting records, including preparing monthly bank reconciliations, fund transfers and advances, and preparing reports to the Board.

Appendix A: Response From Town Officials

TOWN OF BROADALBIN

Sheila C. Perry, CMC - Town Clerk *Supervisor*
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Broadalbin, NY 12025
Office (518) 883-4657 Fax (518) 883-5881

June 13, 2018

Jeffrey P. Leonard, Chief Examiner
Office of the State Comptroller
One Broad Street Plaza
Glens Falls, New York 12801-4396

AUDIT RESPONSE LETTER FROM THE TOWN SUPERVISOR OF THE TOWN OF BROADALBIN, FULTON COUNTY, NY TO THE DRAFT AUDIT REPORT FOR THE PERIOD JANUARY 1, 2015 – AUGUST 31, 2017

BACKGROUND: My name is Sheila C. Perry, and I was elected Town Supervisor of the Town of Broadalbin, NY in November of 2017. I come to this office with twelve years of experience as the elected Town Clerk from 1996 through 2007, and Deputy Clerk before that time. I served under two Town Supervisors, and as Clerk of the Board on which the 2010 through 2013 Town Supervisor served as Councilman. I attended yearly schooling and received continuing education training all years in office. This letter combines my Audit Response and CAP in two sections of a four page document. The Audit Report of the OSC was of no surprise to me. Having worked with the Confidential Secretary to the Supervisor(s) and the Bookkeeper during my tenure as Clerk, I was aware of that the good communication and timely exchange of financial data between their offices and that of the 2014 – 2017 Town Supervisor had become more and more problematic, and eventually made doing their jobs correctly almost impossible. As an outside observer of the Town Board meetings, I knew Town business was not being conducted according to either New York State Town Law or the Guidelines of the NYS Office of State Comptroller. That is why I sought election in the summer of 2017, and returned to the Town offices. The former Town Supervisor, and two Councilmen whose terms ran concurrent with his, left office. Two Councilmen who were in the middle of their first term remained in office. The Town Clerk started her first full elected term with me January 2, 2018 as did two newly elected Councilmen.

ACTION TAKEN IN RESPONSE TO THE AUDIT: On January 2, 2018 at the Organizational Meeting the following took place: The 1997 – 2016 Confidential Secretary to the Supervisor, Marilyn Hollenbeck, was hired to assist me in settling into my new role. Also, Theresa Butkevich was named to the position of Bookkeeper on recommendation of the independent auditor hired by the Town of Broadalbin in 2017. On January 10, 2018 the two new Councilmen, David Bogardus and Douglas Kissinger, and myself attended a full day of schooling provided by the Office of the State Comptroller in Albany, NY, and brought printed materials, schooling schedules and contact information back for the other two Town Board members. On February 13, 2018 at my request, and by motion of the Town Board, Bruce VanGenderen, the CPA mention as doing the independent audit in 2017, was retained to aid and assist the bookkeeper with preparation and filing of the requisite AUD for that year. Also on that date, Bruce VanGenderen, CPA, was appointed by me to do a quarterly review of the 2018 accounting records and aid myself and the Bookkeeper in preparation of the Annual Update Document at year end 2018. The 2017 AUD report was submitted and receipted on March 23, 2018. Another change was logistical. The Supervisor, Bookkeeper and Confidential Secretary were all moved into one secure office to which only they had access. The computers were cleaned of any viruses, and all access codes to the [REDACTED] and [REDACTED] system were changed. The Bookkeeper and Confidential Secretary ONLY make entries on the [REDACTED] and [REDACTED] systems; the Town Supervisor and CPA are “look only” access. The Town Supervisor is the only one who makes online transfers or bank deposits to

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our designated bank [REDACTED]. The Deputy Town Supervisor, Douglas Kissinger has “signature only” authority. The Bookkeeper has online access in order to print out balances and do reconciliations. Originals and copies of all transactions are immediately shared by the Town Supervisor, questions answered and actions verified. Although we use the office on different schedules, the Bookkeeper, Confidential Secretary and Town Supervisor are all in the office on Wednesday night for at least two hours, and often on weekends.

In questioning the two remaining Board members as to how the issues raised in the audit could have occurred they deny any knowledge of these situation prior to reading the exit report, and say they received no communication from the former Supervisor as to fiscal matters. I am encouraging them to take advantage of the schooling provided by the OSC. Unfortunately, they had little or no grasp of their role in overseeing the finances of the Town. Because the monthly reports they received were inaccurate, they did not and could not have participated in the Town’s financial operation in any meaningful way. I therefore explain everything we take action on in detail before they vote, and they are receptive to how things must be done

CHALLENGES GOING FORWARD:

Due to the fact that the year-end cash balances for all funds recorded in the general ledger for the Town of Broadalbin’s eleven operating fund bank accounts were greatly overstated for both 2015 and 2016, the decision of the Board in November of 2016 to go forward with the purchase of land and construction of a Town Park under a \$1,300,000.00 Bond Anticipation Note was ill conceived. There was no solid plan in place for how the borrowed money was to be repaid, nor any planning for funding the future function and fiscal operation of said Park.

In closing, I can promise that the standards and fiscal guidelines of the Office of the State Comptroller that were complied with by the Town of Broadalbin prior to 2014 are once again in place. We thank you for your guidance in this matter.

Yours truly,

Sheila C. Perry – Supervisor

TOWN OF BROADALBIN, NY

TOWN OF BROADALBIN

Sheila C. Perry, CMC - Town Clerk *Supervisor*

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CORRECTIVE ACTION PLAN OF THE TOWN SUPERVISOR, TOWN OF BROADALBIN, FULTON COUNTY, NY

RE: OSC DRAFT AUDIT REPORT FOR THE PERIOD JANUARY 1, 2015 – AUGUST 31, 2017

Setting a “tone at the top”: In my opening statement at the Organizational Meeting January 2, 2018 I stressed my role and that of the Town Board in sending a positive message to the public and Town departments regarding a commitment to safeguard the assets of the Town of Broadalbin and return local government operations to more effective and open operation.

PERIODIC REVIEW OF THE BOOKKEEPER’S WORK

As explained in the Response Letter, the Supervisor, Bookkeeper and Confidential Secretary work in close physical proximity within the same office, and each knows within hours what has transpired with revenues, expenses, transfers and items that need further research or approval.

ENSURE THAT ALL FINANCIAL ACTIVITY IS ACCURATELY AND COMPLETELY RECORDED

The Town Supervisor understands the system of accounts in the Town Budget, and has learned how to read the reports generated by the [REDACTED] system. The Town Board and Department heads are being encouraged to do the same.

The Town has hired a [REDACTED] expert from [REDACTED] to better integrate that system with the reports being generated by [REDACTED]. She has held two tutorials with our Bookkeeper.

Wire Transfers and Online Banking Policy: Following checks for claims being printed or payroll drawn, the bookkeeper advises of the bank balances in the associated accounts so the Supervisor can transfer funds. The Supervisor accesses the online banking system, moves the necessary funds, and confirms to the Bookkeeper that those amounts and those accounts were funded before signing and sending checks. The bookkeeper then has the documentation required to account for and record the transactions appropriately.

Interim Reports:

The Town Board meeting is the second Tues of each month, providing the Town of Broadalbin Town Board members plenty of time to review the financial report prepared by the Bookkeeper for the previous month and year to date. The Bookkeeper and Supervisor are available to show them how to read the report and direct them to specific expenditures they wish to review.

UPDATE AND MAINTIAN ACCOUNTING RECORDS

As reported in the Response Letter, a Certified Public Accountant has been hired to take a quarterly "look" at the transfers so that if corrections need to be made, it is not left until the end of the fiscal year when the AUD is done.

In addition to the electronic record keeping system, hard copies of all transaction and reports are kept in binders in the business office occupied by the Town Supervisor, Bookkeeper and Confidential Secretary for the Town of Broadalbin.

FILE AUD IN A TIMELY MANNER

The Town of Broadalbin contract with the CPA also includes aiding the Bookkeeper and Town Supervisor in the preparation of the yearly update document.

OTHER RECOMMENDATIONS IMPLEMENTED

Monitoring of Fiscal Operations by the Town Board: The OSC Audit has made the Town of Broadalbin Town Board very aware of their responsibility for diligence in keeping the Town on budget and in line with the policies it has adopted. The Supervisor keeps Town Board members current on the specifics of any financial action they may be addressing at their monthly meeting. Communication is by hard copy to their mailboxes and emails if appropriate.

Claims Auditing Responsibilities: The members of the Town of Broadalbin Town Board are encouraged and reminded to come to the offices of the Town Clerk in the week before the regular meeting to exercise their oversight responsibilities by reviewing and signing the vouchered claims submitted for payment. This procedure gives them time to review the bills at their leisure and ask questions rather than hurriedly sign off during the approval portion of the business meeting

APPROVAL OF THE GOVERNING BOARD

On a motion by Councilman Bogardus, and seconded by Councilman Kissinger

RESOLUTION # 89 - 2018

A RESOLUTION APPROVING THE LETTER OF THE TOWN SUPERVISOR AND SUBMISSION OF A CORRECTIVE ACTION PLAN TO THE OFFICE OF THE STATE COMPTROLLER IN RESPONSE TO THE DRAFT AUDIT REPORT OF THE TOWN OF BROADALBIN, NY FOR THE PERIOD JANUARY 1, 2015 TO AUGUST 31, 2017:

VOTE: Kissinger aye, Greco aye, Perry aye, Gilston absent, Bogardus aye.

Respectfully submitted:

Town Clerk, Cheryl Briggs

Town Supervisor, Sheila Perry

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 the Supervisor and bookkeeper and reviewed Board minutes to obtain an understanding of the Town's accounting practices and the accounting records maintained to document the reasons the 2015 and 2016 AUDs were not submitted to OSC in a timely manner.
- We interviewed Board members to determine whether they received monthly reports of the Town's financial activity including cash reconciliations and budget-to-actual results of operations.
- We interviewed the accounting consultant to obtain an understanding of the accounting adjustments made to the 2015 and 2016 accounting records.
- We obtained and reviewed all bank statements for the audit period.
- We reviewed the Town's computerized financial records and compared them to the Town's bank statements to determine the completeness, accuracy and reasonableness of the financial records generated from the accounting system.
- We reviewed all transfers between bank accounts for January 2015 through August 2017 to determine whether these transactions were properly approved and recorded.
- We compared cash balances on the December 2015, December 2016 and August 2017 bank statements with the cash balances reported on the general ledger to determine whether the amounts agreed.
- We reviewed the supporting documentation for five significant revenues (real property taxes, sales tax, transfer station permit sales, fines and forfeited bail, and mortgage tax) and five significant expenditures (garbage and refuse, snow removal, health insurance, equipment and town park construction) to determine whether the cash receipts records and supporting documentation agreed to collections posted in the general ledger.

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

Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning

the value and/or size of the relevant population and the sample selected for examination.

A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make the CAP available for public review in the Clerk's office.

Appendix C: Resources and Services

Regional Office Directory

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Contact

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