

City of New Rochelle

Ethics Oversight

DECEMBER 2020



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

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Report Highlights

City of New Rochelle

Audit Objective

Determine whether City of New Rochelle (City) officials used resources to meet certain ethics oversight standards.

Key Findings

City officials did not meet certain ethics oversight standards. The Board of Ethics (Ethics Board) did not:

- Adequately administer the City's disclosure system that is intended to foster transparency and help identify conflicts of interest.
 - Six officer and employee (8 percent) and 10 other required filer (13 percent) annual statements of financial disclosure (disclosure statements) were not filed.
 - Eight City Council (Council) member (57 percent), 23 officer and employee (30 percent) and 25 other required filer (31 percent) disclosure statements were filed late and/or had questions left blank.
- File an annual report with the Manager and Council summarizing its activities and recommending changes to the code of ethics.

Key Recommendations

- Ensure the Ethics Board verifies all annual financial disclosure filers file complete and timely disclosure statements that are carefully reviewed for potential conflicts of interest.
- Ensure the Ethics Board provides an annual report to the Manager and Council summarizing its activities and recommending changes to the code of ethics.

City officials disagreed with our findings and recommendations. Appendix C includes our comments on issues raised in the City's response letter.

Background

The City is located in Westchester County in the Mid-Hudson region of New York. The City operates under a Council-Manager form of government. The two major components of this system are a Council and City Manager (Manager). The Council is composed of six elected Council members and an elected Mayor.

The Council appoints a Manager as the City's Chief Executive Officer (CEO) responsible, along with other administrative staff, for day-to-day management under the Council's direction.

The Council established an Ethics Board responsible for providing ethics oversight.

Quick Facts

Population	77,062
Officers and Employees	642
Required Disclosure Statement Filers	
2017	86
2018	84

Audit Period

January 1, 2017 – September 30, 2018

Ethics Oversight

How Can Local Governments Establish Proper Ethics Oversight?

In most circumstances, a city's governing body must establish a code of ethics to set forth the standards of ethical conduct reasonably expected of city officers and employees. The code of ethics must address certain provisions including disclosure of interest in legislation before the governing body, holding of investments in conflict with official duties, private employment in conflict with official duties and future employment.

To reduce risk that officers' and employees' actions could violate a city's code of ethics and public assets could be subject to misuse, the governing body should adopt a code of ethics that addresses each of the four required statutory provisions of New York State General Municipal Law (GML) and vigorously enforce the code provisions.¹

Within the code of ethics, the governing body may also set forth other standards of ethical conduct such as provisions addressing nepotism, public disclosures for recusals and abstentions and the proper use of municipal resources.² The city's CEO is responsible for distributing a copy of the code of ethics to every city officer and employee. Although not required, the city could also post the code of ethics on the city website.

In addition to establishing a code of ethics, cities with a population of 50,000 or more are required to have certain individuals annually complete a financial disclosure statement. Filing annual disclosure statements helps increase transparency about the private interests and activities of officers and employees, which may identify potential conflicts of interest.

A board of ethics may be established by the governing body to administer a system to maintain the financial disclosure statement filings.³ The board of ethics, if established, should develop procedures to review and examine the financial disclosure statements filed with the city, to promote compliance with the filing requirement, and verify that officials and employees are impartial and free from conflicts of interest in fulfilling their public responsibilities. A board of ethics can help ensure that the local government operates in a transparent and ethical manner, and local government officers and employees act in the best interests of taxpayers and are not conflicted by personal interests.

The governing body may also develop additional standards of conduct to provide more comprehensive ethical guidance to meet a city's specific circumstances. For

1 New York State General Municipal Law (GML), Section 806

2 State Comptroller's Model Code of Ethics – Local Governments available at: <https://www.osc.state.ny.us/localgov/pubs/ethics.htm>

3 GML provides that the board of ethics, if established by the governing body, is responsible for receiving the annual financial disclosure statements.

instance, the governing body may establish procedures to ensure that city officers and employees receive ethics compliance training, including notifying officers and employees of the whistleblower provisions provided by State Law. In addition, the governing body could require that every officer and employee attest to receiving and reviewing the code of ethics at the time of their election or appointment and at least once every five years.

To help ensure proper ethics oversight, the CEO is responsible for posting a copy of certain portions of the conflict of interest statute in each city building.⁴ The statute must be posted in a place visible to its officers and employees.

The City Established an Ethics Board and Adopted a Code of Ethics

The City established an Ethics Board, which is responsible for receiving and reviewing the disclosure statements. The City adopted a code of ethics that provides general authority for the Ethics Board to ensure that the financial disclosure statements are filed and complete.

In addition, the City code of ethics provides that the Manager is to cause a copy of the code of ethics to be distributed to each officer and employee before entering upon the duties of his/her office or employment and posted conspicuously in each public City building. The code of ethics also requires officers and employees to attest to receiving and understanding the code of ethics on December 31 each year.

The Code of Ethics Complied With GML but the CEO Did Not Post the Conflict of Interest Statute or the Code of Ethics

The Council adopted a code of ethics, which was posted on the City website. The code of ethics included all four statutorily required provisions set forth in GML.⁵ While the CEO was required to visibly post certain sections of GML and the code of ethics in each City building, we found that neither the statutory provisions nor the code of ethics were posted in the three buildings tested.

The CEO told us that he was unaware that posting these sections of the conflict of interest statute is a statutory requirement and unaware that the code of ethics was required to be posted, in accordance with the code of ethics.

4 GML, Section 807 requires the posting of GML Sections 800 through 809 in each public building.

5 GML, Section 806, see Appendix A, Figure 4

The City Did Not Provide Ethics Training or Enforce Code of Ethics Attestation

City officers and employees did not receive ethics compliance training, such as an overview of the code of ethics and whistleblower protection. In addition, the Ethics Board did not receive similar training. In an effort to help ensure proper ethics oversight, the City may wish to have Ethics Board members complete training on the provisions of law relating to conflicts of interest and ethics. For example, training could relate to the provisions of Article 18 of GML, codes of ethics, annual financial disclosure and decisional law relating to conflicts of interest and ethics.

The Manager and the Commissioner of Human Resources (Commissioner) told us that new employees are provided a copy of the code of ethics upon employment with the City and sign an acknowledgement attesting to receiving and understanding the code of ethics. We tested attestation statements for 40 employees from our audit period to determine whether these employees attested to having received the code of ethics.

We found no signed acknowledgements for 10 of these employees attesting to receiving and understanding the code of ethics. The Commissioner told us that nine of these employees were hourly employees who typically only work in the summer, and the remaining employee retired in June of 2018, the year that he did not file an attestation. However, hourly or seasonal employees do not appear to be exempt from the provisions of the code of ethics. Although not required by law, the Manager could distribute the code of ethics to all officers and employees upon any amendment to the code.

Unless the Council vigorously enforces the code provisions, reinforces employee awareness of the code of ethics and ensures that the conflict of interest statute and the code of ethics is posted in each building, there is a higher risk that officers' and employees' actions may violate the code of ethics and public assets could be subject to misuse.

What Are the Responsibilities of a Board of Ethics for Reviewing the Code of Ethics and Disclosure Statements?

The board of ethics is responsible for making recommendations with respect to drafting, adopting or amending the code of ethics, upon the request of the governing body. Therefore, a periodic review of the code of ethics by the board of ethics may be appropriate to help ensure the code continues to comply with GML. If requested, the board of ethics may also provide recommendations to the governing body as it relates to other ethical considerations that may help ensure ethical awareness for officers and employees.

In addition, the responsibilities of a board of ethics include administering a system to receive annual financial disclosure statements. The board of ethics may also develop procedures to review and examine the financial disclosure statements to help ensure that the filings are complete.

When a board of ethics is established by the governing body to administer an annual financial disclosure system, the board of ethics should establish a process to verify that all required filers have submitted their disclosure statement with the board of ethics. In addition, the board of ethics should ensure that the disclosure statements submitted by the required filers are complete.

To help verify the filing and completeness of the disclosure statements, the governing body could include procedures for an appointed official or support staff to assist the board of ethics in ensuring that each financial disclosure statement is filed, reviewed, all questions are addressed and any inconsistencies or missing information are followed-up on.

In addition, the board of ethics should develop procedures to help ensure that disclosure statements are reviewed to identify transactions that could pose conflicts of interest. For example, boards of ethics could maintain a list of filers' outside business interests, and supply the list to appropriate purchasing department personnel for their use in identifying potential interests in contracts that would be prohibited by GML.

Further, the board of ethics could obtain a list of vendors from the accounts payable department to reference during their review of the disclosure statements to help it identify potential conflicts of interest. If local governments' boards of ethics do not ensure compliance with filing requirements or review the information on disclosure statements to identify any conflicts of interest, taxpayers have less assurance that officers and employees in policy-making positions are free from conflicts of interest.

The City's code of ethics requires certain officers and employees to file a disclosure statement. For instance, the code of ethics identifies certain individuals and positions that are required to file a financial disclosure statement.⁶ The code of ethics states that the Council may determine additional local officers and employees who hold policymaking positions.

...[T]he responsibilities of a board of ethics include administering a system to receive annual financial disclosure statements.

⁶ The City code of ethics specifies the following required filers: department heads, deputy department heads, assistants to deputies, local elected officials, human rights commissioners, municipal civil service commissioners along with members of the Board of Appeals on Zoning, Board of Assessment Review, Board of Examiners of Electricians, Historical and Landmark Review Board, Municipal Arts Commission, New Rochelle Neighborhood Revitalization and the Planning Board.

Although policymaker is not defined in the code of ethics, such an individual identified by the Council is required to file a disclosure statement. Disclosure statement forms are to be made available by the Ethics Board to all individuals required to file. Completed disclosure statements are to be filed by February 28 each year, unless an extension is requested by the filer and granted by the Ethics Board.

The code of ethics provides that the City Clerk (Clerk) is the Ethics Board clerk. Therefore, all documents filed with the Clerk are to be considered filings with the Ethics Board. The Ethics Board is responsible for receiving and reviewing disclosure statements to determine whether required filers fail to file, the disclosure statements contain deficiencies and/or reveal a possible violation of the code of ethics.

The City code of ethics also generally states that if a required filer fails to file or files a deficient statement, the Ethics Board shall notify the individual, in writing, and provide the individual 15 days to cure any defect in said statement. If an individual is required to file and does not comply (either by not filing or not curing the deficiency), the Ethics Board shall send a notice of delinquency to the reporting individual and their appointing authority.

Further, the Ethics Board is required to prepare an annual report to the Manager and the Council summarizing its activities and recommending changes to the code of ethics. Although not specifically required by the City's code of ethics, the Ethics Board should meet at least once a year to review the filed disclosure statements.

The Ethics Board Did Not Adequately Monitor the Filing of Disclosure Statements

The Ethics Board met once in 2017 and twice in 2018, during our audit period. However, the Ethics Board did not adequately administer the City's disclosure system by ensuring all financial disclosure statements were actually filed, filed on time or complete. We found that 42 percent of the required disclosure statements were not filed, filed late and/or had questions left blank. Under these circumstances, there is an increased risk that potential conflicts of interest were not identified and/or not reported to the Ethics Board.

While the Council has generally assigned responsibility for administering the disclosure statement system to the Ethics Board, the Ethics Board assigned responsibility for determining whether all required disclosure statements were filed to the Clerk, who is an Ethics Board member.

In 2017 and 2018, the Ethics Board did not ensure all individuals, required to file a disclosure statement, submitted a timely and complete disclosure statement. In

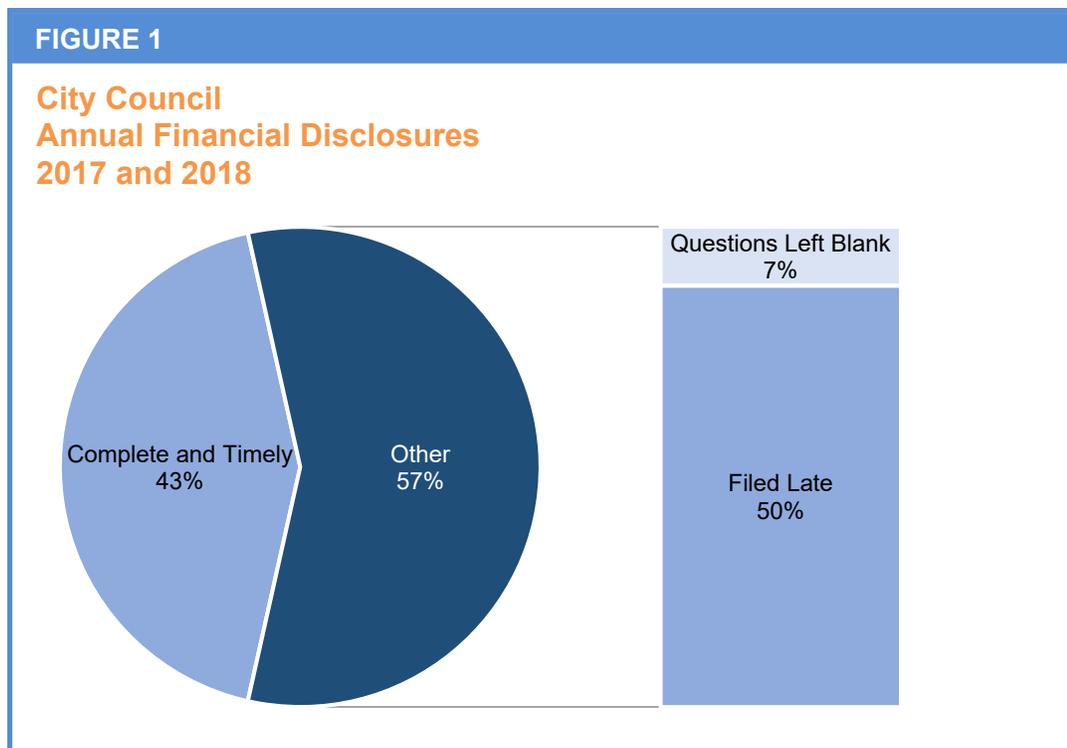
We found that 42 percent of the required disclosure statements were not filed, filed late and/or had questions left blank.

2017 and 2018, 57 percent of Council member (Figure 1) disclosure statements were filed late or had questions left blank, 38 percent of officer and employee (Figure 2) and 44 percent of other required filer (Figure 3)⁷ disclosure statements were not filed, filed late and/or had questions left blank.

In 2017, seven Council members were required to file disclosure statements. However, one filed a disclosure statement with questions left blank and three filed late. In 2018, seven Council members were required to file. However, four filed late.

In 2017, 39 officers and employees were required to file. However, three did not file, seven filed disclosure statements with questions left blank, four filed late and one filed late with questions left blank. In 2018, 37 officers and employees were required to file. However, three did not file, three filed disclosure statements with questions left blank and eight filed late.

In 2017, 40 other individuals associated with the City were required to file. However, six did not file, two filed disclosure statements with questions left blank, five filed late and three filed late with questions left blank. In 2018, 40 other individuals associated with the City were required to file. However, four did not file, two filed disclosure statements with questions left blank, 10 filed late and three filed late with questions left blank.



⁷ Other required disclosure statement filers included the following individuals associated with the City: members of the Board of Assessment Review, Board of Standards and Appeal, Ethics Board, Historical and Landmark Review Board, Municipal Arts Commission, Planning Board, Zoning Board of Appeals.

FIGURE 2

**Officers and Employees
Annual Financial Disclosures
2017 and 2018**

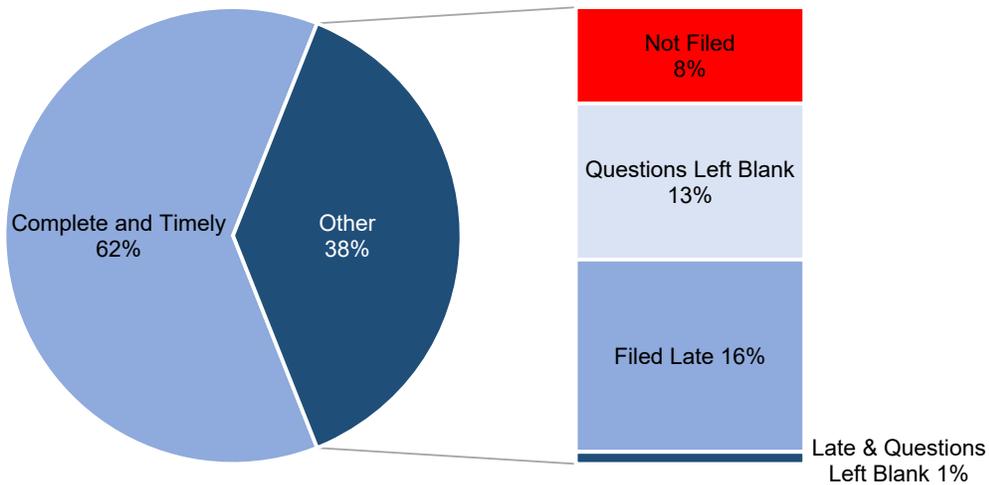
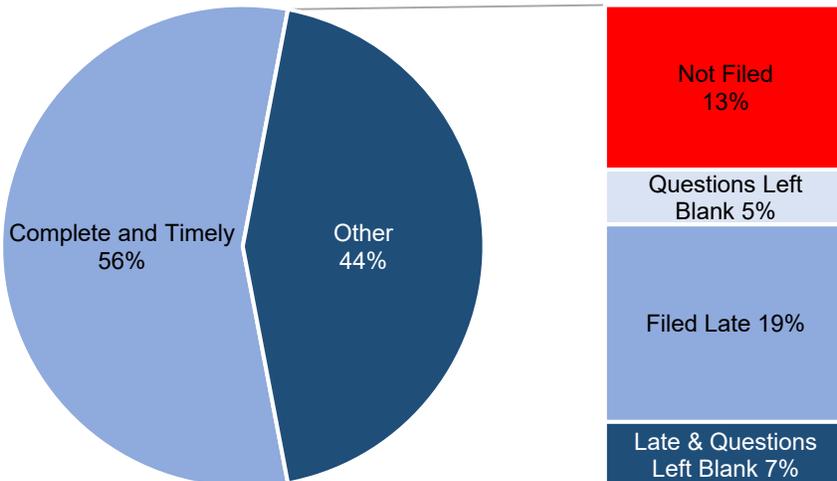


FIGURE 3

**Other Individuals Associated With the City
Annual Financial Disclosures
2017 and 2018**



While the code of ethics is not specific as to who is responsible for identifying required disclosure statement filers, it could be interpreted to suggest that the Ethics Board is responsible for identifying the required filers and notifying these individuals of their obligation to file. The Ethics Board Chair told us that the former Clerk performed these duties. However, we found that the former Clerk did not ensure that all required filers were notified to file a disclosure statement or follow-up to ensure that required filers filed disclosure statements. The former Clerk, who performed these duties during our audit period, is no longer a City employee or Ethics Board member.

The Ethics Board Chair told us that Ethics Board members initial the disclosure statements after their review and note any deficiencies. In addition, the Chair told us that the review of disclosure statements includes ensuring the disclosure forms are signed and that all questions are answered. However, our review of disclosure statements revealed that disclosure statements contained Ethics Board member initials, indicating they were reviewed, and only some disclosure statements with questions left blank contained Ethics Board member notes for follow-up.

Ethics Board members told us they requested the former Clerk to follow-up with filers who did not file by the due date and those who submitted disclosure statements with questions left blank. However, it appears that the former Clerk did not perform these follow-ups. Moreover, the Ethics Board did not monitor the former Clerk's performance in carrying out these duties.

Our review of all 154 disclosure statements filed in 2017 and 2018 by required filers revealed that 56 (36 percent) had questions left blank and/or were filed late.

The code of ethics clearly states, "The designated officers and employees and elected officials shall file with the Board of Ethics a disclosure statement answering each and every question."

We recognize that an individual who leaves one or more questions blank on the disclosure statement may have done so because the question was not applicable to that individual. However, without a definitive response to each question, it remains unclear to a reviewer of the disclosure whether that particular section was not applicable or the filer chose not to provide the information.

For example, a Municipal Arts Commission member left some of the questions on the 2017 disclosure statement blank and did not file a disclosure statement in 2018, as required. The Municipal Art Commission member's 2017 disclosure statement did not include the following:

- Future employment – Describe any contract, promise between you and the City and your position.

The City's code of ethics clearly states, "The designated officers and employees and elected officials shall file with the Board of Ethics a disclosure statement answering each and every question."

-
- Trusts – Identify each interest in a trust, estate or similar beneficial interest in any asset over \$2,000, except for retirement plans of the State or City of New Rochelle and deferred compensation plans established in accordance with the Internal Revenue Code or interest in an estate or trust of a relative.
 - Interest in Contracts – List any interests in any contract made or executed by the City of New Rochelle and include the name of the entity which holds such interest and the relationship of the reporting individual, your spouse and children to such entity and the interest in such contract.
 - Political Affiliations – List any position you may have as an officer or political organization as a member of any political party committee or district leader.
 - Gifts & Honorariums – List the source of all gifts; meaning cash, property, personal items, payments to third parties on your behalf, forgiveness of debt, honorariums, and any other payments not reportable as income that is more than \$250 received during the year by you, your spouse or dependent children, excluding gifts from a relative, reimbursement and campaign contributions.
 - Third Party Reimbursement – List and describe the source of any third party reimbursement. The term “reimbursement” includes any travel related expenses provided by anyone, other than the City, for speaking engagements, conferences, or fact-finding events that are related to your official duties.
 - Real Property – List the ownership in real property, either whole or in part, owned by you, your spouse, or dependent children or corporation of which the reporting individual is an officer, or partnership of which the individual is a member. Do not list any real property which is the primary or secondary residence of the reporting individual, except where there is a co-owner who is not a relative.

Not completing a disclosure in its entirety could be a misrepresentation to the Ethics Board and creates a risk that potential conflicts will go undetected. To avoid an incomplete filing or misunderstanding, when a question does not apply, the filer should be required to write “none” or “not applicable” on the disclosure statement to help satisfy the requirement each and every question be answered.

Although not required to do so, the Ethics Board did not compare disclosed business interests to vendor payments or compile a list of filers’ outside business interests for the purchasing department to identify potential interests in contracts that would be prohibited by GML. Lack of procedures that require reviewing the submitted information reduces its usefulness.

Without careful review of the information reported on disclosure statements, and procedures to identify transactions that could pose a conflict of interest, taxpayers have less assurance that the City has a strong stance on transparency and

can identify potential conflicts of interest of officers and employees that could compromise impartiality in decision-making.

The Ethics Board Did Not Review the Code of Ethics or Prepare an Annual Report

The Ethics Board did not review the code of ethics during our audit period or prepare an annual report summarizing the Board’s activities and recommending changes to the code of ethics.

The Ethics Board Chair told us that the reports were prepared, but was unable to provide us with copies of such reports. Another Ethics Board member told us that reports were not prepared. In addition, the Manager told us that he did not recall ever receiving a report from the Ethics Board.

As a best practice, a review of the code of ethics, at least every five years or when deemed necessary, would help to ensure it adequately addresses the expected conduct for all officers and employees including the required standards stipulated by law.

The Ethics Board did not review the code of ethics during our audit period or prepare an annual report...

What Do We Recommend?

The Council should:

1. Have Ethics Board members complete training on the provisions of law relating to conflicts of interest and ethics.
2. Require ethics compliance training for all officers and employees, including an overview of the code of ethics and whistle-blower protections.
3. Develop procedures to provide for a more thorough and meaningful review of the contents of financial disclosure statements in an effort to better identify transactions that could pose conflicts of interest.
4. Review or request the Ethics Board to review the code of ethics, at least every five years or sooner, if deemed necessary.

The Manager should:

5. Ensure all officers and employees attest in writing to the receipt and review of the code of ethics at the time of their election or appointment annually, and upon any amendment to the code.
6. Visibly post GML Sections 800-809 of the conflict of interest statute and the code of ethics in each City building.

-
7. Cause a copy of the code of ethics to be distributed to every officer and employee before entering upon the duties of his/her office or employment.

The Ethics Board should:

8. Verify that all individuals covered by annual financial disclosure requirements file a complete and timely disclosure statement.
9. Obtain a list of vendors from the accounts payable department to reference during its review of the disclosure statements to help identify potential conflicts of interest and maintain a list of filers' outside business interests to supply to appropriate purchasing department personnel for their use in identifying potential interests in contracts that would be prohibited by GML.
10. Carefully review information contained on the disclosure statements to identify interests that could pose a conflict of interest.
11. Submit annual reports to the City Manager and Council summarizing its activities and recommending changes to the code of ethics.

Appendix A: City Code of Ethics Information

Figure 4: Required Code of Ethics Provisions^a and Other Ethical Considerations^b

Required Provisions	Included in the City's Code of Ethics?
Disclosure of Interests in legislation before the local governing body	Yes
Future Employment	Yes
Holding of Investments in conflict with official duties	Yes
Private Employment in conflict with official duties	Yes
Other Ethical Considerations	
Applicability	Yes
Confidential Information	Yes
Definitions	Yes
Enforcement	Yes
Effective Date	No
Establishing a Board of Ethics	Yes
Gifts	Yes
Interests in Contracts	Yes
Nepotism	No
Political Solicitations	Yes
Posting and Distributing the Code of Ethics	Yes
Prohibition on Use of Municipal Position for Personal or Private Gain	Yes
Purpose of the Code of Ethics	Yes
Recusal and Abstention	Yes
Ethics Board Members Term Limits ^c	Yes

a GML, Section 806

b Refer to OSC's Model Code of Ethics for Local Governments available at: <https://www.osc.state.ny.us/localgov/pubs/ethics.htm>.

c Not included within OSC's Model of Code of Ethics but should be considered as a best business practice

Figure 5: Officers and Employees, and Other Individuals Associated With the City Who Did Not File Annual Financial Disclosure Statements

Job Title	2017	2018
Officers and Employees		
Deputy Commissioner Economic Development		Not Filed
Deputy Fire Chief	Not Filed	
Deputy Registrar of Vital Statistics	Not Filed	Not Filed
Police Captain	Not Filed	Not Filed
Other Individuals Associated With the City		
Board of Standards & Appeal (2)	Not Filed	
Historical & Landmark Review Board	Not Filed	
Municipal Arts Commission	Not Filed	
Municipal Arts Commission (3)		Not Filed
Planning Board	Not Filed	Not Filed
Zoning Board of Appeals	Not Filed	
() represents the number of individuals that did not file a disclosure statement		

Appendix B: Response From City Officials

Charles B. Strome III
City Manager
(914) 654-2140



515 North Avenue
New Rochelle, NY 10801
Fax: (914) 654-2174

Email – Cstrome@newrochelleny.com

October 15, 2020

[REDACTED]
[REDACTED]
Division of Local Government & School Accountability
33 Airport Center Drive
New Windsor, NY 12553

Dear [REDACTED]:

This is in response to the revised Ethics Audit report received on September 30, 2020.

As indicated in our exit conferences held on September 15, 2020 and October 7, 2020, the City of New Rochelle disputes the conclusions and interpretations of the Comptroller's Office with respect to the positions determined to be subject to the annual financial disclosure requirement. The positions are generally described in the City Code and the City has created a list of employees based upon a reasonable interpretation of the language and spirit of our ordinance.

Additionally, the City disputes several noted deficiencies relative to the alleged failure of certain new employees to file the annual financial disclosure form. The Comptroller's Office has unreasonably determined that, while the disclosure forms are submitted for the prior year, an employee hired in January or February must file a form for the prior year even though they were not employed by the City during that year.

See
Note 1
Page 16

Based upon the erroneous interpretations described above, the noted deficiencies in the Revised Report are invalid.

Sincerely,

CITY OF NEW ROCHELLE

Charles B. Strome, III
City Manager

CSB:mlp

Appendix C: OSC Comments on the City's Response

Note 1

We discussed the individuals we identified as required filers with the Commissioner during our audit fieldwork and she agreed with the job titles identified. During our exit discussion, the Commissioner raised concerns with respect to six job titles. As a result, we removed five job titles from our testing that were similar to other titles identified as required filers by the City. We did not remove the remaining job title because it was a specific category of required filer.

We revised our report to include these changes and provided the revisions to officials before their response was submitted. If officials believe the remaining title included in our testing is not a required filer position, we recommend that the City revise or provide additional clarification in its code of ethics.

Based our interpretation of the City's code of ethics, all individuals serving in required filer positions as of the filing deadline (February 28) should have filed disclosure statements in 2017 and 2018. We stand by our conclusions and recommendations.

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 interviewed City officials, employees and Ethics Board members to gain an understanding of the governing and ethics oversight.
- We reviewed policies, procedures and Council and Ethics Board minutes related to ethics.
- We reviewed all 154 disclosures for the audit period to determine whether they were completely and properly filed on time and any potential conflict of interests were reported to the Ethics Board.
- We reviewed procedures to receive ethical complaints from the public, which consist of receiving complaints forwarded to the Clerk.
- We used our professional judgment to select a sample of three buildings from a list of 14 City buildings with offices provided by the Commissioner of Finance. We walked through these buildings to determine whether the conflict of interest statute and the code of ethics were posted. For our sample, we selected the building where we conducted a majority of our fieldwork and two additional nearby City buildings with no expectations of greater or lesser results.
- We used our professional judgment to select samples of 20 employees employed during 2017 and 2018, with no expectation of greater or lesser results. For those selected, we determined whether the employee had filed a statement of compliance with the City's code of ethics.

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 relevant population size and the sample selected for examination.

The City Council has a responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and provided to our office within 90 days, pursuant

to Section 35 of General Municipal Law. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make the CAP available for public review in the City Clerk's office.

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

Contact

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

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

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