

Newark Central 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

Newark Central School District

Audit Objective

Determine whether the Newark Central 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:

- Budget-to-actual results; budget documents with fund balance information, and appended administrator salary disclosure and all required property tax report card information; all external and internal audit reports and corrective action plans (CAPs).
- A comprehensive multiyear financial plan.
- Prior year comparison information with the current final annual budget.

Key Recommendations

- Ensure that budget-to-actual results, comprehensive budget documents, a comprehensive multiyear financial plan, audits and CAPs are on the website in a transparent location.

District officials generally agreed with our recommendations and indicated they will take corrective action.

Background

The District serves the Towns of Manchester and Phelps in Ontario County and the Towns of Arcadia, Lyons, Marion, Palmyra and Sodus in Wayne 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 (2018-2019)	277,081
Population (rounded)	14,600
Enrollment	2,165
2019-20 Budgeted Appropriations	\$50.7 million

Audit Period

July 1, 2018 – June 30, 2019

As described in Appendix C, 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-actual results, 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 that was posted was limited in comprehensiveness.

The 2019-20 original proposed budget and final annual budget were posted to the website. External audit reports, including the most recent State Comptroller's audit, and their accompanying CAPs were not posted on the website at the time of testing, as required. Officials also did not post an annual internal audit. This

information is helpful to voters and can help them make an informed inquiry or decision (Figure 1).

Figure 1: Financial Information on the Website

Financial Information	Posted		Posting Required
	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
	Yes	No	
External Audit		X	Yes
External Audit - CAP		X	Yes
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 budget newsletter on the website, which contained the original proposed budget information, they did not post budget-to-actual results, fund balance detail or the appended budget information such as the comprehensive property tax report card and administrative salary disclosure. Additionally, officials posted a multiyear financial plan to the website but did not include a fiscal improvement plan component. Because this financial information was not posted, budget assessments would be difficult to make by taxpayers and other interested parties.

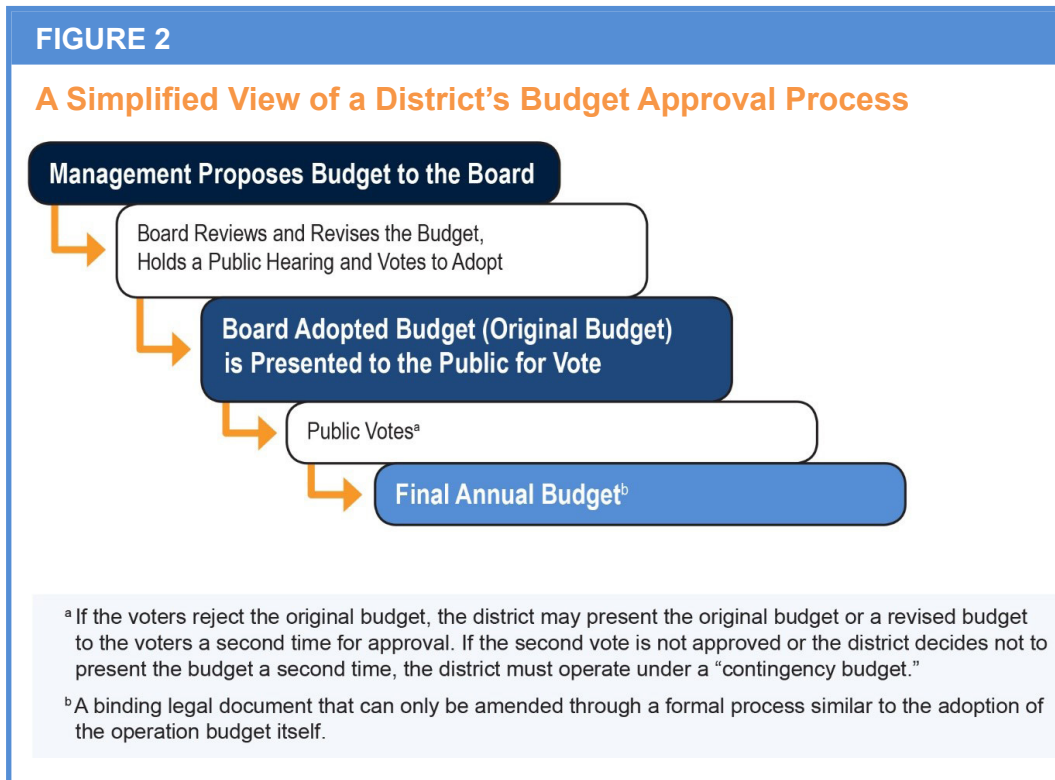
For example, while the District’s financial statements showed the Board’s actual revenue amounts were similar to the budgeted amounts, the actual expenditure amounts were less by approximately \$9.3 million combined in 2017-18 and 2018-19. Without budget-to-actual results posted on the website, interested parties cannot determine whether the estimates were reasonable before voting.

The failure to provide and post comprehensive financial 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.

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

- A three-component presentation as follows: administrative, capital and program.

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)

-
- 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.

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

Officials Could Enhance the Transparency of Financial Information

Final Annual Budget – Voters passed the original 2019-20 budget. Officials posted the final annual budget on the website as required. The final annual budget was located on the Business Office web page. It opened directly when the Finance heading was clicked.

While the final annual budget included expenditure amounts by budgeted component category descriptions, it did not include prior year results for comparison. The Assistant Superintendent for Business told us the budget comparison to the prior year occurred in the budget newsletter posted to the website, while the final annual budget document was intended to show the upcoming budget.

Budget-to-Actual Reports – Actual revenues and expenditures information for 2018-19 were not located on the District website. The Board President and Assistant Superintendent for Business told us that they thought posting the budget newsletter and final annual budget documents were sufficient.

Providing historical and 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. See Appendix A for a snapshot presentation of the District's budget comparison.

Original Budget –The budget newsletter, which included original budget information, was posted on the District's website. It was located on the District newsletter web page, which linked through the Community tab, from the District's Home Page.

The budget newsletter included summaries for revenues and expenditures, a detailed three-component presentation of expenditures by category and a comparison between the currently adopted and prior year final annual budget. However, budget documents must also include the appended annual administrator salary disclosure. In addition, the District's property tax report card was only partially appended in the budget newsletter. It did not include enrollment, fund balance and a schedule of reserves with the planned use of each in the ensuing year, as required.

The Assistant Superintendent for Business told us that he was not aware that these items needed to be posted to the website. Due to limited space, he included what he thought were the important items in the newsletter.

Multiyear Financial Plan – District officials developed a four-year financial plan in 2017 and posted it on the website. This plan was located on the presentations web page, found through the Home Page by clicking on the Board of Education link.

The plan included revenue and expenditure projections, annual deficits/surpluses, and reserves/fund balances for 2018 through 2021. However, it did not include a fiscal improvement plan component. The Assistant Superintendent for Business told us he was unaware that one should be included. By including a fiscal improvement plan, goals and local actions are outlined that will help achieve and maintain long-term fiscal stability. A comprehensive 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.

Audits and CAPs Were Not Posted to the Website

None of the audit reports or accompanying CAPs were posted on the District's website at the time of testing despite a legal and a Board policy⁴ requirement for them to be posted. The District had its financial records audited, and a completed OSC audit of financial condition and claims processing was issued within the past five years.⁵

We observed the external and OSC audit CAPs listed as Board action items on posted meeting agendas. However, no documents were posted at the time of testing. The Assistant Superintendent for Business told us that the agenda and attachments are replaced with the new agenda each month.

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.

⁴ Board policy states that the District will post "the annual external audit report or the Comptroller's final audit report on its website for a period of five years."

⁵ The external audit documents for school year 2017-18 included the audit of the financial statements, District's federal award programs and the extra-classroom activity fund, management letter and CAP; the OSC audit and CAP dated 2016.

The Assistant Superintendent for Business told us that the audit reports and CAPs were posted to the Board agendas. He also said the audit reports were included on the audit report web page but he had them removed once they were over a year old. He also was unaware of the posting requirements and District policy requiring the external or OSC final audit report to be posted for five years.

The District's policy on the internal audit function requires annual testing and evaluation of one or more of the District's internal controls, and the preparation of a report that analyzes significant risk assessment findings, recommends changes and specifies timeframes for implementation of recommendations. District officials implemented the internal audit function for 2017-18. However, the Assistant Superintendent for Business told us the existence of another audit in the 2017-18 school year did not leave enough time to start or complete the annual internal audit. As a result, no internal audit information was posted to the District's website. Posting audit reports and CAPs 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 posted budget documents include fund balance and the appended financial information, such as administrator salary disclosure and all the elements of the property tax report card, as required.
2. Should provide transparency by posting budget-to-actual results to the website.
3. Should post prior year's budget results in the current year's final annual budget document.
4. Should ensure the multiyear financial plan includes a fiscal improvement plan component.
5. Must post external audit reports and OSC reports to the website, and keep reports posted for five years as required. These reports, along with their CAPs, should be in a transparent location.
6. Must ensure that the internal audit report is completed annually in accordance with legal requirements and Board policy, and should post the report to the website in a transparent location.

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

Figure 3: Budget to Reported Actual Results

Categories	2017-18		2018-19	
	Original Budget	Actual Results	Original Budget	Actual Results
Revenues and Other Sources	\$48,671,422	\$47,551,879	\$49,532,178	\$45,071,782
Expenditures				
General Support	\$4,868,464	\$4,076,996	\$4,953,052	\$4,170,142
Instruction	25,480,783	24,028,251	28,089,227	24,355,866
Pupil Transportation	1,785,096	1,412,991	1,901,459	1,495,145
Employee Benefits	10,812,501	9,705,717	11,722,392	9,911,055
Debt Service-Principal	4,971,050	4,971,050	1,854,866	1,854,864
Debt Service-Interest	753,528	753,528	1,011,182	941,180
Other Financing Uses	0	551,839	0	658,413
Expenditures and Other Financing Uses	\$48,671,422	\$45,500,372	\$49,532,178	\$43,386,665
Operating Results - Surplus		\$2,051,507		\$1,685,117
Tax Levy Increase Percentage from Prior Year	0.37%		2.74%	

Appendix B: Response From District Officials



NEWARK CENTRAL SCHOOL DISTRICT

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DENNIS FORD
Interim Superintendent of
Schools

KRISTA LEWIS
Assistant Superintendent
Curriculum & Instruction

EDWARD K. GNAU
Assistant Superintendent
Business

KERRI LEVINE
Director of Pupil Services

Every Student, Every Day

January 28, 2021

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

Dear Ms. Landcastle:

The Newark Central School District is in receipt of the findings and recommendation outlined in your DRAFT "School District Website" of the Newark Central School District concluded on January 8, 2020. This examination is a welcome opportunity to review and improve our website for community interaction. We communicate clearly and often with the public about our financial strategies and when creating our annual budget. Our Board of Education meetings have been televised once per month on the local cable channel. During the recent pandemic, Board of Education meetings have been livestreamed using either our YouTube channel or the district Facebook page. This has allowed for more community members to be aware of what is occurring in our District.

The Board of Education and the administration take pride in actively engaging the community in conversations that occur when contacted regarding the school budget, as well as any other topics or concerns community members may have. Continued open communication using multiple media formats helps the community understand the district's strategic plan, which has been combined with the District Comprehensive Improvement Plan (DCIP) and provides the guidance and direction for the Newark Central School District.

Ultimately, the scope of the audit focused on items posted on our website during the selection period of September 2019. The Board of Education and the administration use the website as one source of information that the community can use and want to ensure that required items are posted. The community is encouraged to contact the Board of Education, as well as district administration if they are looking for information that is not posted on the website. Many times, a presentation without explanation can cause

confusion and misunderstanding of the information. The District has reviewed your findings and recommendations from this audit and will take corrective action in certain areas.

Ensure that the posted budget documents include fund balance and the appended financial information, such as administrator salary disclosure and all the elements of the property tax report card.

The appended financial information, such as administrator salary disclosure and all the elements of the property tax report card have been available in each of the six (6) buildings, as well as in the District Office by the required time of seven (7) days prior to the budget hearing, but has been not posted on the website for transparency. After the exit interview, further conversation on the availability and posting of these documents will occur with the Board of Education. The Audit Committee will recommend that this is posted on the website.

Provide transparency by posting budget-to-actual results to the website.

The Assistant Superintendent and the Audit Committee will discuss having this posted on the website. The Basic Financial Audit for the previous year will be posted on the website as well as any corresponding corrective action plan and this audit contains the information in a form that is understood by the reader instead of line by line budget to actual comparison. The Basic Financial Audit completed by our external auditors will help the community understand the previous budgetary revenues and expenditures in more detail than only being able to look at any budgeted line item without any explanation to help understand the budget.

Posting the information for the 2017-18 actual expenditures and the 2018-19 school year budget could be misleading to the community. For example, if they are only seeing the comparison, a community member would not know that in creating the 2018-19 budget, the District anticipated a large increase in special education students based on UPK numbers, as well as the increase in special education numbers that transferred into the District during the 2017-18 school year. This number was much higher than any previous year. The Board of Education elected to increase appropriated fund balance for this expense during the 2018-19 school year. By doing this and creating a budget based on historical anticipated expenditures, the tax levy increased by \$331,839 or 2.6% which was below the possible tax levy increase of \$523,751 or 4.1%. If information is posted on the website without the full explanation of the budgeting process, there is potential to create confusion for the community or lead to a community belief the Board overestimated

expenditures. Posting provides transparency for the documents but does not provide explanation of the creative budgetary process that would allow for informed decision making.

This will be discussed by the Audit Committee and the Board of Education to provide transparency of budget-to-actuals information for the community. The Audit Committee will recommend to the Board of Education a way to present the budget to actuals on the website.

Post Prior Year's budget results in the current years final annual budget document.

The Assistant Superintendent for Business has posted the annual budget document online. The inclusion of the past year's budget results can be added to the current year's final annual budget document.

Ensure the multiyear financial plan include a fiscal improvement plan component.

The Assistant Superintendent for Business will create a fiscal improvement plan for any present or future multi-year financial plans that are approved by the Board of Education.

Posting the external audit reports and OSC reports to the website and keep reports posted for five years as well their CAP's in a transparent location.

The Assistant Superintendent for Business has posted the required 5-year history of the audits for the Newark Central School District and will ensure the appropriate corrective action plan is posted. This will allow the community to see the history of the recommendations, as well as the corrective action taken to correct any findings.

Ensure the internal audit report is completed annually in accordance with legal requirements and Board policy.

The Assistant Superintendent will work with the audit committee and the internal auditors to ensure that the internal audit report is completed annually. The report has been completed for the June 30, 2020, internal audit and will be done in the future.

We thank the Comptroller's Office for offering its opinions and recommendations.

Respectfully,

Dennis Ford
Interim Superintendent

Russell Harris
Board President

Appendix C: 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 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 on September 6, 2019 to determine whether the District is providing the public with transparent and comprehensive financial information.
- 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 created a hypertext markup language (HTML) file that was a snapshot of the District's website to provide a single date of reference during audit testing.
- In addition to determining whether the item was located on the website at the time of testing, we reviewed the District's support showing the item's activity on the website, if available – a date posting, updating and/or deleting. The District's website activity report, when available, showed the last modify date and user 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 communications between District staff to post items to the website, and/or images captured of the web pages.

-
- 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 eight user accounts, 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 from 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-a(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 D: 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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