

# Rockville Centre Union Free School District

## School District Website

---

**MARCH 2021**

---



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

# Contents

---

<b>Report Highlights</b> . . . . .	<b>1</b>
<b>School District Website</b> . . . . .	<b>2</b>
How Should Officials Provide Comprehensive Financial Information Transparently to the Public?. . . . .	2
Certain Financial Information Was Not Posted on the Website in a Transparent and Comprehensive Manner . . . . .	2
Which Budgeting and Financial Planning Documents Provide Transparency? . . . . .	3
Officials Could Enhance the Transparency of Financial Information. . . . .	5
How Do Posted Audit Reports and CAPs Provide Transparency? . . . . .	8
Audit Report and CAPs Could Be More Transparent . . . . .	8
What Do We Recommend? . . . . .	9
<b>Appendix A: Revenues and Expenditures Comparison – Budget to Reported Actual</b> . . . . .	<b>11</b>
<b>Appendix B: Response From District Officials.</b> . . . . .	<b>12</b>
<b>Appendix C: OSC Comment on the District’s Response</b> . . . . .	<b>14</b>
<b>Appendix D: Audit Methodology and Standards.</b> . . . . .	<b>15</b>
<b>Appendix E: Resources and Services</b> . . . . .	<b>17</b>

# Report Highlights

## Rockville Centre Union Free School District

### Audit Objective

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

### Key Findings

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

Officials did not post:

- The final annual budget and all external CAPs to the website.
- Budget-to-actual results, all original budget documents, internal audit report and corresponding corrective action plan (CAP) in an easily accessible location.

Officials did not prepare a multiyear financial plan. Posting a prepared plan further enhances the transparency of the District's fiscal decisions.

### Key Recommendations

Must post required information to the District website:

- Final annual budget and all external CAPs.

Should enhance transparency by:

- Posting budget-to-actual results, all original budget information, internal audit report and corresponding CAP in a location easy to access.
- Preparing and posting a multiyear financial plan to help residents see the impact of fiscal decisions over time.

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

### Background

The District serves the Town of Hempstead in Nassau County.

The District is governed by a Board of five 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 of Business and Personnel (Assistant Superintendent) 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)	Unknown <sup>a</sup>
Population (rounded)	22,300
Enrollment	3,576
2019-20 Budgeted Appropriations	\$120.2 million

<sup>a</sup> The website program did not collect website visits data.

### Audit Period

July 1, 2018 – June 30, 2019.

As described in Appendix D, for certain financial information reviews we extended the audit period.

# School District Website

---

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

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

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

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

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

Officials did not post the 2019-20 final annual budget and prior OSC audit CAP to the website, as required (Figure 1). While the 2019-20 original budget was posted, details were not located together in a transparent location. In addition, while the budget-to-actual reports, internal audit and corresponding CAP were

posted, these documents were not in an easily accessible transparent location. This information is helpful to voters and can help them make an informed inquiry or decision. While not a requirement, preparing a multiyear financial plan is a way for officials to set long-term priorities and work toward goals, avoiding sudden changes in taxes, budgets and fund balance.

**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 Board’s original adopted budget which included a revenue and expenditure comparison of the most recent completed school year, current year budget-to-actual information was located on a separate web page, making it difficult for interested parties to access and review the information.

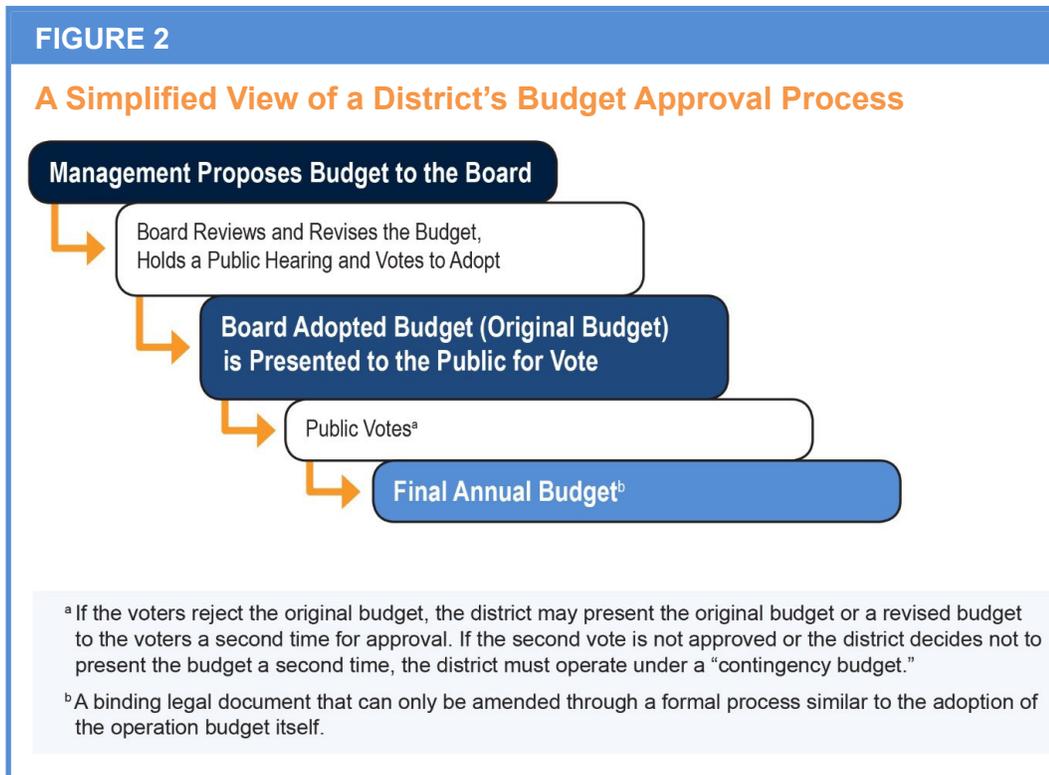
For example, the District’s financial statements showed the Board’s actual revenue and expenditure amount was similar to the budgeted amount in 2017-18 and 2018-19. However, without budget-to-actual results posted in a transparent location, interested parties cannot determine whether the estimates were reasonable before voting.

To provide and post comprehensive financial information allows the taxpayers and other interested parties to readily access and review 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 reserves<sup>1</sup>). Figure 2 shows the budget approval process. Budgets are developed, adopted and subjected to voter approval each year.<sup>2</sup> 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.

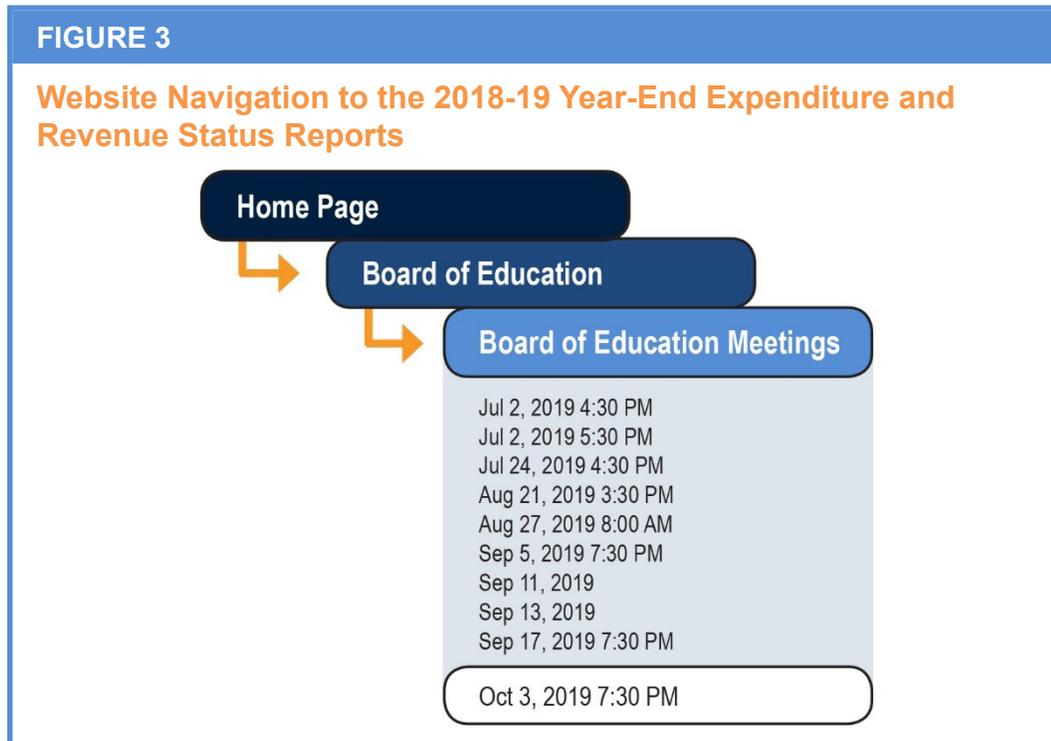
---

## **Officials Could Enhance the Transparency of Financial Information**

Final Annual Budget – Voters passed the original 2019-20 budget. However, officials did not post the final annual budget on the website, as required. The Assistant Superintendent told us voters passed the original budget, and officials considered the original Board-adopted budget documents to be the final annual budget.

Budget-to-Actual Reports – Generally, actual revenue and expenditure information for 2018-19 was located on the Board of Education web page within the meeting attachments. The year-end actual revenue and expenditure status reports were found in the October 3, 2019 meeting attachment. Actual revenue and expenditure information from the most recent completed year (July

1, 2017 through June 30, 2018) was included with the 2019-20 original budget information. Although 2018-19 actuals were posted, it would be difficult for interested parties to locate the status reports. Similarly, interested parties would have to search through Board attachments by meeting dates to locate the reports. The Board of Education web page is located from the District's Home Page by selecting Board of Education (Figure 3).

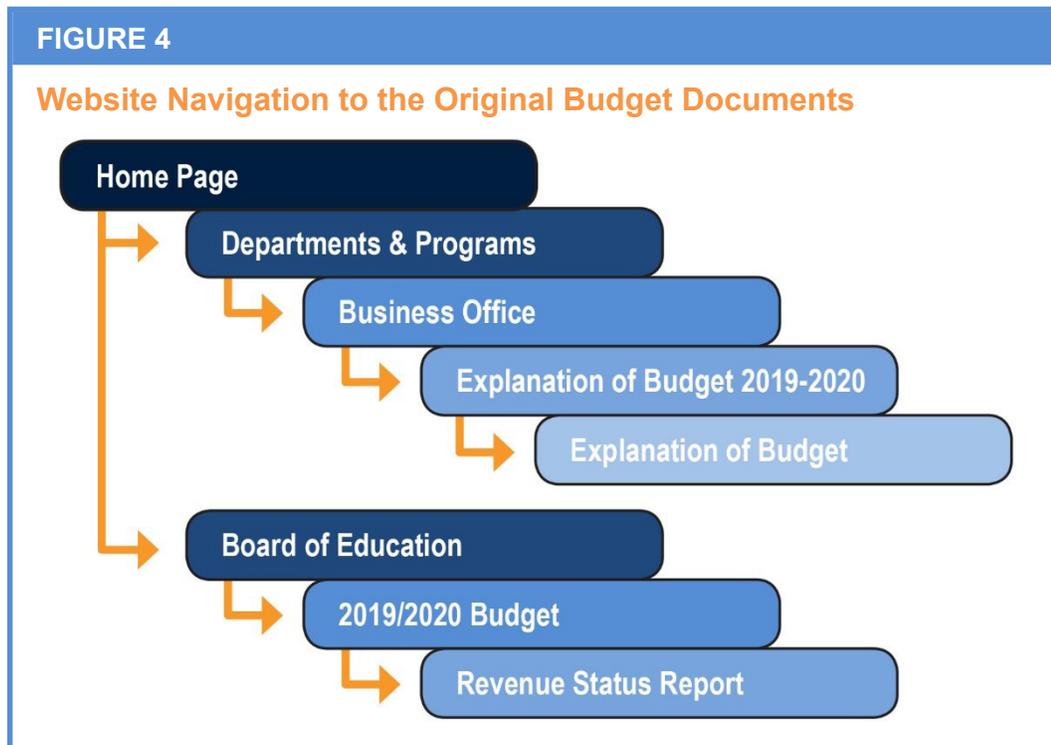


Providing historical and current year actual revenue and expenditure results on the same web page as budget information could have enhanced the transparency of financial information. To adequately evaluate budgets, the current budget must be compared to previous budgets and evaluated in comparison to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

The Assistant Superintendent told us in prior years he provided current year actual results with the original budget. However, due to the timing of certain revenues and expenditures during the year, the partial year reports were useless and required additional explanation. See Appendix A for a snapshot presentation of the District's budget comparison.

Original Budget – The proposed budget and appended property tax report card and administrative salary disclosure were posted on the District's website. The budget documents included categories for revenues, expenditures, fund

balance, a comparison between the adopted and prior year final annual budget, actual revenues and expenditures from the prior completed year and schedule of reserves information. However, revenue details were located on the Board of Education web page, separate from the Business Office web page which contained the appended property tax report card and administrative salary disclosure (Figure 4).



The Assistant Superintendent told us once revenues are discussed, they are overshadowed by the spending side of the budget, which took precedence to post. Posting all budget information together on the same web page would have been more transparent. In addition, the property tax report card did not include a complete schedule of reserves, as it lacked the reserve for debt. The Assistant Superintendent told us the reserve was located in the debt service fund, not the general fund and he thought the reserve should not be reported in the property tax report card. However, the law requires all reserves to be included in the property tax report card; there is no reporting exclusion for the reserve for debt.

Multiyear Financial Plan – District officials have not developed a Board-adopted multiyear financial plan. As a result, no plan was required to be posted to the website. The Assistant Superintendent told us there were too many variables to account for that change dramatically within one year that might have locked in the District when they needed to be more flexible. Additionally, he also told us officials have discussed a plan verbally to manage funds. However, having a prepared,

---

adopted and posted plan helps officials and the public see the impact of fiscal decisions over time and the effect on District priorities and goals.

## **How Do Posted Audit Reports and CAPs Provide Transparency?**

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

## **Audit Report and CAPs Could Be More Transparent**

District officials posted to the District's website the results of the external audit of the 2017-18 financial statements, District's federal award programs, extra-classroom activity fund, management letter information and corresponding CAP. The audit documents (i.e., reports) were located on the Financial Reports web page.

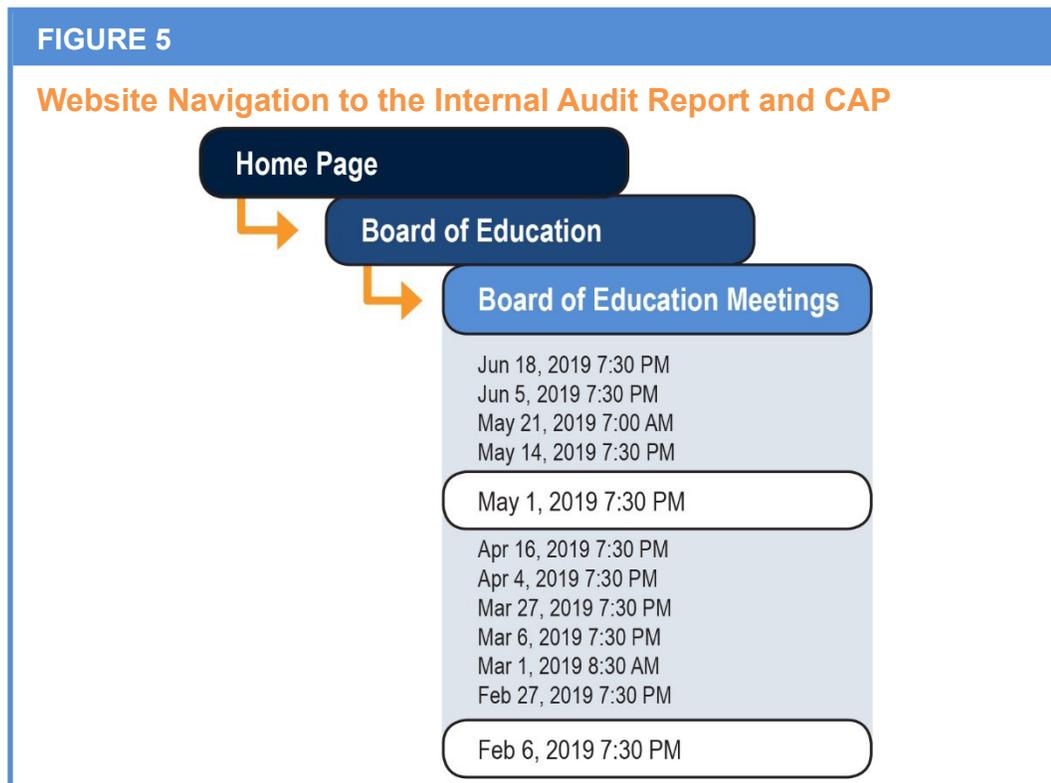
The OSC audit report issued within the past five years was posted to the District website, while the corresponding CAP was not.<sup>4</sup> The report was easily located on the Financial Reports web page. The Assistant Superintendent told us he may have forgotten to instruct someone to post the CAP to the website.

---

<sup>3</sup> 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.

<sup>4</sup> Refer to *Rockville Centre Union Free School District – School Lunch Fund Financial Condition (2016M-139)* released in July 2016.

District officials implemented the internal audit function for 2018-19 and posted the audit report and CAP. The audit report linked from the Board attachment dated February 6, 2019, while the CAP linked to the May 1, 2019 attachment (Figure 5).



However, visitors to the website must search through meeting attachments to find the audit report and CAP. Although not a requirement, posting all audit documents and CAPs to the same web page would have been more transparent. The Assistant Superintendent told us the documents were posted when completed and received.

### What Do We Recommend?

The Board:

1. Must ensure that the final annual budget is posted to the website, as required.
2. Should provide further transparency by posting budget-to-actual results, all details of the original budget, internal audit report and corresponding CAP in a website location easy to access by the public.
3. Must ensure a comprehensive property tax report card is posted to the website that accurately reflects the District's financial status, as required.

- 
4. Should prepare and post a multiyear financial plan to the website to help residents, taxpayers and the public see the impact of fiscal decisions.
  5. Must post the CAP to OSC's audit on the website as required, and should post in a transparent location.

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

Figure 6: Budget to Reported Actual Results

Categories	2017-18		2018-19	
	Original Budget	Actual Results	Original Budget	Actual Results
<b>Revenues and Other Sources</b>	<b>\$ 112,682,073</b>	<b>\$110,548,636</b>	<b>\$ 117,152,642</b>	<b>\$115,316,225</b>
<b>Expenditures</b>				
General Support	\$10,037,865	\$9,557,627	\$10,145,973	\$9,528,409
Instruction	67,661,397	67,031,227	69,936,712	69,076,173
Pupil Transportation	3,983,336	3,648,341	4,015,956	3,940,451
Community Services	192,950	98,481	193,950	94,165
Employee Benefits	25,359,400	25,365,487	26,540,000	26,647,076
Debt Service - Principal	56,482	41,607	56,482	28,731
Debt Service - Interest	205,000	192,288	225,000	315,353
Other Financing Uses	5,185,643	5,085,643	6,038,569	5,588,569
<b>Expenditures and Other Financing Uses</b>	<b>\$112,682,073</b>	<b>\$111,020,701</b>	<b>\$117,152,642</b>	<b>\$115,218,927</b>
<b>Operating Results - Surplus/(Deficit)</b>		<b>(\$472,065)</b>		<b>\$97,298</b>
<b>Tax Levy Increase Percentage from Prior Year</b>	<b>0.75%</b>		<b>2.98%</b>	

# Appendix B: Response From District Officials



*Excellence in Education*  
**ROCKVILLE CENTRE SCHOOLS**

Board of Education • 128 Shepherd Street • Rockville Centre • New York 11570

*Tara Hackett, President • Kelly Barry, Vice President • Christine Ferazani, Secretary • Liz Dion • John O'Shea*

**June Chang, Superintendent of Schools**

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

Re: Draft Report of Examination S9-19-28  
Rockville Centre Union Free School District – School District Website

Dear Ms. Landcastle,

On behalf of the Rockville Centre Union Free School District, this letter shall serve as the District's management response to the subject report. The Rockville Centre Union Free School District Board of Education, Superintendent and Administration thank the Comptroller's Office for their review of the School District Website and for providing recommendations to provide better transparency to the public. Transparency is a key goal of the Board of Education and we welcome feedback on how the District can improve. The District will certainly take the Comptroller's recommendations into account as we restructure the District website to provide better navigation in finding budgetary and other financial documents.

The District is generally in agreement with the findings in the report but is concerned about how some of these findings are portrayed. For clarification of these concerns, each recommendation, as worded, in the report will be addressed here:

1. The Board must ensure that the final annual budget is posted to the website, as required.

**District Response:** The final report was posted but the word "proposed" was not removed from the report until the following year. A more accurate finding would be that the report was mislabeled and the recommendation would be to label it the final annual budget. The District will label each final budget appropriately.

2. The Board should provide further transparency by posting budget-to-actual results, all details of the original budget, internal audit report and corresponding CAP in a website location easy to access by the public.

**District Response:** It should be noted that while this recommendation is NOT a requirement, all of this information is posted on the District website and reported on at Board of Education meetings and budget hearings. The District will create a budget and audit report page where this information can be found in one place.

- 
3. The Board must ensure a comprehensive property tax report card is posted to the website that accurately reflects the District's financial status, as required.

**District Response:** Disagree with this finding and recommendation. The complete property tax report card was posted on the District website and submitted to the State Education Department. There have been no issues reported previously by the State. The funds that are referenced in the finding come from the debt service fund, not a reserve within the general fund. Just like the Capital Fund and School Lunch Fund, the Debt Service Fund is not a reserve within the General Fund. In addition, this recommendation leads the reader to believe that a comprehensive property tax report card was not posted to the District website when, in fact, it was. The auditor had an issue with one item.

See  
Note 1  
Page 14

4. The Board should prepare and post a multiyear financial plan to the website to help residents, taxpayers and the public see the impact of fiscal decisions.

**District Response:** It should be noted that this is NOT a requirement for a school district. The District disagrees with this recommendation because there are so many variables outside the District control such as state aid, health insurance premiums and employer contribution rates for retirement systems which can vary dramatically in either direction from year to year. The District does, and will continue to, review annually the status of the District reserves and the plans to balance the budget and utilize such reserves to mitigate the impact on the tax levy. These plans are reviewed during public budget discussions. This should not have been listed as a key finding as it again implies to the reader that the District did not meet a requirement.

5. The Board must post the CAP to OSC's audit on the website as required, and should post in a transparent location.

**District Response:** Agree with finding and recommendation. The OSC audit itself was posted on the District website but the corrective action plan was inadvertently left off. The CAP will be posted on the District website.

Despite these stated concerns, the audit process is a positive one and brings to light some changes that can be made to make finding documents on the District website easier. The District will be moving to implement these changes immediately.

On behalf of the District, we would like to take this opportunity to thank the representatives from the Office of the State Comptroller for their hard work and professionalism throughout this comprehensive process. We understand that the goal of each of their audits is to improve the controls, processes and communication for the school district.

Sincerely,

June Chang  
Superintendent of Schools

## Appendix C: OSC Comment on the District's Response

---

### Note 1

Regardless of the associated fund, all reserves are required to be included in the appended property tax report card. There is no legal basis to exclude the reserve for debt service from the property tax report card.

## Appendix D: Audit Methodology and Standards

---

We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We selected the District for audit using a random number generator applied to a list of districts (excluding NYC schools) not currently in the OSC audit process at the time of selection.
- We 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 October 18, 2019 and October 21, 2019 to determine whether the District is providing the public with transparent and comprehensive financial information. We extended the scope forward to the October 3, 2019 Board meeting document to capture the posting of the year end expenditure and revenue status reports.
- 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 activity of the item on the website, if available – a date of posting, updating and/or deleting. The District's website activity, when available, showed the web page modification dates and user for financial information posted to the website. We determined reasonable reliability of the version history date on the report

---

for tested information by observing transactions being posted to the system during fieldwork.

- 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 six 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 in the external audit reports to show budget-to-actual results for 2017-18 and 2018-19.

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

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

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law, Section 2116-1(3)(c) of New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The CAP should be posted on the District's website for public review.

## Appendix E: Resources and Services

---

### **Regional Office Directory**

[www.osc.state.ny.us/sites/default/files/local-government/documents/pdf/2018-12/regional\\_directory.pdf](http://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](http://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](http://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](http://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](http://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](http://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](http://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](http://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](http://www.osc.state.ny.us/local-government/academy)

## Contact

Office of the New York State Comptroller  
Division of Local Government and School Accountability  
110 State Street, 12th Floor, Albany, New York 12236

Tel: (518) 474-4037 • Fax: (518) 486-6479 • Email: [localgov@osc.ny.gov](mailto:localgov@osc.ny.gov)

[www.osc.state.ny.us/local-government](http://www.osc.state.ny.us/local-government)

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

---

**STATEWIDE AUDIT** – Julie Landcastle, Chief Examiner

Utica State Office Building, Room 604 • 207 Genesee Street • Utica, New York 13501

Tel (315) 793-2484



Like us on Facebook at [facebook.com/nyscomptroller](https://facebook.com/nyscomptroller)

Follow us on Twitter [@nyscomptroller](https://twitter.com/nyscomptroller)