

South Butler Fire Department

Oversight of Financial Activities

APRIL 2021



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

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Report Highlights

South Butler Fire Department

Audit Objective

Determine whether the South Butler Fire Department, Inc. (Department) officers and members provided adequate financial oversight.

Key Findings

Department officers and members did not provide adequate financial oversight. As a result, officers and members were not in a position to monitor and assess the Department's financial status. We found:

- Adequate bylaws and financial policies and procedures were not adopted.
- Existing bylaw provisions were not enforced.
- Adequate accounting and fundraising records were not maintained.
- Petty cash funds were not properly overseen or accounted for.
- \$65,658 was disbursed without any review or approval and the President routinely signed blank checks.
- The Treasurer's books and records were not annually audited as required.
- Required State and Federal filings were not completed, and annual budgets were not prepared.

Key Recommendations

- Adopt adequate bylaws and financial policies.
- Comply with existing bylaw provisions.
- Annually audit the Treasurer's books and records and prepare and submit all required and necessary reports.

Department officers generally agreed with our recommendations and indicated they have begun and will continue to take corrective action.

Background

The Department is a not-for-profit organization, incorporated in 2015, and is affiliated with the South Butler Fire District in the Town of Butler in Wayne County. The Department provides fire protection and other emergency services to the Towns of Butler and Savannah.

The Department is composed of volunteer members and is governed by its bylaws. The members annually elect the following civil officers: President, Vice President, Treasurer, Secretary and three Trustees. These officers and the membership are responsible for overseeing Department financial activities and safeguarding resources. The President is the chief executive officer and is responsible for presiding at meetings, enforcing the bylaws and co-signing checks. The Treasurer is responsible for receiving, disbursing and accurately accounting for all Department funds.

Quick Facts

2019	
Deposits	\$36,417
Disbursements	\$34,325
Calls	116
Active Members	14

Audit Period

January 1, 2018 – March 10, 2020

Oversight of Financial Activities

What Is Effective Oversight?

Officers and members are responsible for overseeing the department's financial activities to safeguard its resources. To fulfill this duty, it is essential to establish a system of internal controls that consist of clearly defined bylaws and policies and procedures to ensure that funds are safeguarded, transactions are authorized and accurately accounted for and adequate and accurate financial reports are prepared and filed. Adequate controls and policies must provide a process to routinely monitor and review the work performed by those that handle department money.

New York State (NYS) General Municipal Law (GML) and NYS Not-For-Profit Corporation Law (NFPCL)¹ require the Department to adopt a code of ethics and a conflict of interest policy that provide standards of conduct and procedures for disclosure of interests. It is essential for the officers and membership to monitor compliance with bylaws and policies, and applicable laws and regulations, to ensure legal compliance and the prudent use and safeguarding of Department resources.

The Department's bylaws require the Treasurer to receive and give receipts for all money collected, deposit all money within 10 days of receipt, pay bills when directed, keep accurate account of all receipts and disbursements and submit the accounts when called upon by the Department. The bylaws also require checks to be signed by the Treasurer and President, and the Trustees to annually audit the Treasurer's and Secretary's records and submit a written audit report.

The treasurer is required to file an annual report with the Office of the State Comptroller (OSC) for the Department's receipt and use of foreign fire insurance proceeds.² The Internal Revenue Service (IRS) also requires the Department to file an annual information report (Form 990). The officers are required by law³ to present to the members an annual report detailing the department's assets and liabilities, receipts and disbursements for the year, and the number of members. In addition, it is important for the department to prepare annual budgets to guide officers in controlling department spending.

¹ GML Section 209-ee and NFPCL Section 715-a

² GML Section 30-a

³ NFPCL Section 519

The Department Did Not Adopt Adequate Bylaws or Financial Policies and Procedures, or Enforce Its Existing Bylaw Provisions

The bylaws included limited financial duties of the Treasurer and President, but did not include any detailed processing or monitoring procedures for key financial areas including:

- Annual audits
- Accounting records and monthly reporting
- Cash receipts and disbursements and cash management
- Fundraising activities⁴
- Petty cash
- Claims audit and approval
- Debit card use
- Budgeting and financial planning
- Annual reporting

Additionally, the officers and membership did not enforce the minimal existing bylaw provisions. As a result, there was little oversight over the Treasurer who primarily performed all financial duties, or of those who collected money for fundraising events.

For example, while the bylaws require the Treasurer to pay all bills when so directed, there are no bylaw or policy provisions that establish procedures for processing, reviewing and approving bills before payment or directing the Treasurer to pay them. As a result, the Treasurer paid bills without any independent review or approval, and simply presented a list of paid bills at the next monthly meeting.⁵

Similarly, while the bylaws require the Trustees to conduct an annual audit of the Treasurer's books and records and prepare a written report, they do not detail what the audit should entail or what details should be included in, and who should receive, the report. Department officers acknowledged they did not enforce this provision. Lacking a detailed annual audit, the officers and membership have no assurance that the Treasurer's books and records are adequate and accurate. For example, had the Trustees conducted an annual audit, they would have been in a position to identify that the Treasurer did not issue receipts, or deposit all money received timely in accordance with the bylaws.⁶

... [T]he Treasurer paid bills without any independent review or approval, and simply presented a list of paid bills at the next monthly meeting.

4 With the exception of a minimal fund raiser policy

5 See Disbursements Were Not Reviewed and Approved by the Membership.

6 See The Treasurer Did Not Maintain Adequate Accounting Records.

Furthermore, the Department has not adopted a statutorily required code of ethics or conflict of interest policy to provide standards to help ensure all officers and members act in the Department's best interests. The Secretary explained that the Department used the District's code of ethics; however, the officers did not have or provide a copy of the District's code of ethics for our review. Without a comprehensive code of ethics or conflict of interest policy, the Department had not set a standard of ethical conduct for Department business or specified that officers need to disclose potential interests in Department contracts.

The Treasurer Did Not Maintain Adequate Accounting Records

Absent specific policies or procedures for financial record keeping and reporting, the Treasurer developed his own recording and reporting procedures that resulted in incomplete and inadequate records and reports.

The Treasurer did not issue receipts for any collections as required by the bylaws and did not always record individual receipts in his records. He recorded them as deposits and often commingled various receipts in one deposit without clearly recording the deposit composition (the amount received from each specified source and in what form – cash or check – it was received). He also did not retain documentation to support the composition of his deposits. This prevents a reviewer from ensuring that all amounts received were recorded and deposited.

In addition, the Treasurer maintained only manual check registers and monthly reports, which listed cash balances, and deposits made and all bills that had been paid and cleared the bank since the last monthly meeting. The Treasurer did not prepare formal bank reconciliations or print and retain monthly bank statements or canceled check images for his records or for independent review by officers and members.

Instead of bank statements, the Treasurer printed transaction activity reports from the online banking system, close to each meeting date, and attached deposit receipts and invoices to support all disbursements on the activity report. However, these transaction reports, which he used to prepare his monthly Treasurer's reports, did not include all activity for the month because they did not include checks that were written during the month but had not yet cleared the bank. Thus, the balances on the transaction report and monthly report were not reconciled to and often did not agree with the balance in his check register or the monthly bank statement.

We requested bank statements, canceled check images and deposit compositions from the bank and performed bank reconciliations from December 2018 through December 2019 and, except for minor discrepancies which we discussed with the Treasurer, we were able to reconcile the bank statements with corresponding records.

The
Treasurer
did not issue
receipts
for any
collections as
required by
the bylaws
and did not
always record
individual
receipts in his
records.

However, we found deposits were not always made timely. The Treasurer made 58 deposits totaling \$74,259 during our audit period. We received and reviewed deposit compositions for 52 deposits totaling \$66,900 (90 percent). The source of the other six deposits totaling \$7,359 could not be identified from department or bank records. Because the Treasurer did not issue duplicate receipts for money received, or record individual receipts in a cash receipts ledger, we could not test whether the \$14,018 received in cash⁷ was deposited within 10 days of receipt in accordance with the bylaws.

For the 102 checks, which totaled \$51,902, we used the check dates on the check images to test the timeliness of deposits. We found that 26 checks (25 percent) were deposited more than 10 days after the check date, ranging from one to 74 days late and averaging 15 days late. The Treasurer explained that he tries to make deposits weekly, but is not always able to, due to his work schedule.

The failure to maintain adequate accounting records increases the risk that some revenues will not be deposited and may be used for personal purposes, or some checks will be written for inappropriate or personal purposes, without being detected.

Officers and Members Did Not Maintain Records for Fundraising Activities

The Department held various fundraisers or activities to generate revenue, including turkey raffles, pizza sales, chicken barbeques, steak bakes and food concessions at other events.

Department officers and members did not prepare adequate records and itemized profit and loss statements for each fundraising event to include the start-up money provided, receipts from each event or activity, amounts disbursed (with supporting invoices or receipts) and net proceeds deposited.

Also, when applicable, officers should maintain records of the number of event or food tickets printed (which should be pre-numbered), sold and the remaining inventory, and tie those records for tickets sold in to the related deposit amounts. Although the Department's minimal fundraising policy stated that all members and the public will be given a ticket for items they paid for which must be presented to receive their order, these tickets were not numbered or counted prior to sales, or after the event, and were not used to reconcile cash collections or remaining inventory. Department officers told us that the tickets were discarded when the orders were picked up.

⁷ Included in 19 of the 52 deposits

The department did not have a list, calendar or other record of dates that various fundraising events were held during our audit period. We also found no evidence that anyone recorded event sales to support amounts turned over to the Treasurer for deposit. The Treasurer also did not keep a detailed record of amounts received and deposited from specific events. We reviewed 23 deposits with fundraiser-related descriptions made during our audit period, totaling \$21,750. However, because the Treasurer recorded deposits in total in the check register and monthly report, did not record individual receipts, and sometimes listed multiple events without specifying the amounts received from each event, we could not determine if all money collected was properly deposited. Additionally, Department officers informed us that sometimes money collected during fundraising events was used to purchase supplies needed during the fundraiser, but that neither the disbursements nor the proceeds used were recorded. Therefore, they did not deposit all money received timely and intact, and we could not determine total receipts or disbursements for any given event.

Additionally, the Treasurer made four withdrawals totaling \$2,450 for start-up cash. We found no documented discussions or authorizations noted in the board minutes, and no clear record or indication that the start-up money was returned and redeposited with fundraiser proceeds.

For fundraiser-related check disbursements, while the Treasurer wrote a brief description in his check register or on the supporting receipts, he did not always specify the amount for each event and did not include the date of the event the purchases were for. Additionally, because no profit and loss statements were prepared for fundraising events to document related receipts and disbursements, it was difficult to verify that the supplies were truly for a specific event and not for personal purposes.

With no detailed records of receipts or disbursements or a profit and loss statement for each event, the Department has no way to monitor the financial operations and success of individual fundraising events. For perspective, we calculated estimated net fundraising profits - based on deposits and disbursements recorded in the Treasurer's check register with fundraiser-related descriptions - at \$1,435 in 2018 and a loss of \$129 in 2019.

After our audit discussions, the Department amended its fundraising policy in January 2020, to require two members to count money at the end of an event, and fill out a (newly developed) event spreadsheet, to be provided to the Treasurer with money collected. However, the policy does not address any approval processes, or how to handle startup money or report and resolve any discrepancies.

We ... found
no evidence
that anyone
recorded
event sales
to support
amounts
turned over to
the Treasurer
for deposit.

The Treasurer Inadequately Accounted for a Petty Cash Fund, With No Oversight

The Treasurer maintained a petty cash fund that was not reconciled or monitored by other officers or members. Generally, a petty cash fund should be approved by the members at a set dollar amount, and used for authorized miscellaneous expenditures. The treasurer should submit itemized claims with supporting documentation to reimburse the petty cash fund from the department checking account, after independent review and approval. Instead, the Treasurer arbitrarily decided to deposit various Department revenues to the petty cash fund when it ran low – without membership or Board approval. Thus, these revenues were never recorded, leaving the Department without an accurate accounting of total receipts or disbursements.

The Treasurer included the petty cash balance on his monthly report, but did not report deposits to or disbursements from the fund for the members' review. He recorded in a notebook the date that he used money from or added money to the fund, but did not retain any supporting receipts or documentation. The Treasurer told us he kept approximately \$200⁸ and occasionally deposited excess funds from petty cash into the checking account. He used the fund to buy supplies such as stamps, water and candy, and generally replenished the fund with bottle return deposits and money from fundraisers.

The Treasurer's ability to arbitrarily choose to withhold money collected from the checking account and add it to the petty cash fund, without being required to disclose and support the disbursements from the fund, creates significant risk that Department money could be used for unauthorized purposes.

Disbursements Were Not Reviewed and Approved by the Membership

The Department has not implemented procedures to address the review and approval of bills or claims prior to payment, or to outline the documentation that should support each claim. An effective claims audit process ensures that every claim against the Department is subjected to a documented independent and thorough review prior to payment, to ensure that proposed payments are adequately itemized and supported and represent actual and necessary Department expenditures. Although the disbursements tested appeared to be for legitimate Department purposes, without a proper claims audit, the officers and members cannot be certain that all disbursements were for appropriate Department purposes.

The
Treasurer
arbitrarily
decided
to deposit
various
Department
revenues
to the petty
cash fund
when it ran
low without
membership
or Board
approval.

⁸ As of our December 10, 2019 cash count and the December 3, 2019 monthly report, the fund's balance was \$166.10.

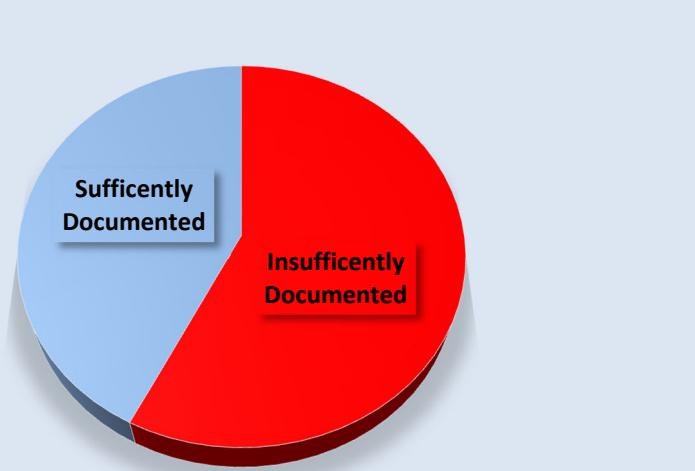
The Treasurer printed bank transaction activity reports from the online banking system, and attached receipts or invoices to support the cleared checks on the report. However, he did not provide this information to the members with his monthly report and no members reviewed this documentation which he kept in a binder. Therefore, the officers and members did not independently review or approve invoices or receipts before payment, or review them after the Treasurer paid them. The lack of independent review of claims paid by the Treasurer increases the risk of inappropriate payments or purchases. While the Department requires dual signatures for all checks (signed by the Treasurer and President), this alone is not sufficient to mitigate the risk of fraudulent purchases or disbursements. Furthermore, we found that the President routinely signed blank checks to be available for when the Treasurer needs to make disbursements in his absence, which eliminates the additional control provided by this bylaw requirement.

Due to the lack of prior review and approval of claims, we reviewed all 195 disbursements totaling \$65,658 for fiscal years 2018 and 2019. We found that no one reviewed or approved any of the disbursements prior to payment. Additionally, no one reviewed the supporting documentation for the list of paid bills presented with the Treasurer's monthly report. Furthermore, as shown in Figure 1, we found that, due to the lack of Departmental review of claims, the Treasurer had insufficient documentation to support 112 (57 percent) disbursements totaling \$27,638.

The lack of independent review of claims paid by the Treasurer increases the risk of inappropriate payments or purchases.

FIGURE 1

Disbursement Documentation



Following are examples of the documentation deficiencies:

- Seventy-seven (69 percent) totaling \$20,444 were related to fundraising events. We could not identify the specific event each disbursement was associated with and because there were no profit and loss statements to support the purchases,⁹ we were unable to determine whether they were reasonable and necessary Department disbursements.
- Twenty-four totaling \$5,040 were fuel purchases made with gas cards. There were no itemized receipts or reconciliations with fuel reimbursements from the District; thus, we could not determine whether all fuel purchases were reasonable and necessary.
- Four totaling \$487 did not have any receipt, invoice or other supporting documentation.
- Four totaling \$1,419 were made based on a monthly statement. There were no original itemized invoices to ensure charges were for reasonable Department expenses and not previously paid based on the original invoices.
- One \$86 negative adjustment had no documented explanation of why it was necessary to reduce the check register balance to agree with the bank balance.

In addition, eight purchases tested, totaling \$2,485 were made online using a debit card even though the Department had not established policies and procedures for assignment, approval, and use of debit cards or required supporting documentation. The use of debit cards poses increased risk because the user has direct access to the bank account, without opportunity for audit or approval prior to payment, making it more difficult to detect unauthorized use, especially since officers and members did not review bank statements. Furthermore, four of these purchases included sales tax totaling \$69.52, which accounted for 78 percent of the total sales tax (\$89.36) paid on eight of the claims tested. The Department incurs unnecessary expenses when officers or members do not carefully review purchases to ensure sales tax was not inappropriately charged.

The lack of proper disbursement controls creates an opportunity for inappropriate and unauthorized disbursements and withdrawals. Further, because no one independent of the Treasurer reviews bank statements or canceled checks, the Department has an increased risk that checks could be issued or cash transferred and disbursed for inappropriate purposes and without proper approvals.

⁹ See Officers Did Not Maintain Records for Fundraising Activities.

Annual Reports Were Not Prepared or Filed or Used to Monitor Financial Condition

The Treasurer did not submit the annual report of receipts and use of foreign fire insurance proceeds for fiscal years 2016 through 2018. The Treasurer explained he was not aware this report needed to be filed annually. After our audit discussions, the Treasurer submitted the 2019 annual report. We reconciled the account from 2015¹⁰ through 2019 and identified a \$393 shortage, representing expenditures that were not properly recorded or reported and the Treasurer and Secretary were unable to provide support for these expenditures.

Additionally, the officers and membership did not ensure that the Treasurer filed IRS Form 990 (Return of Organization Exempt from Income Tax) during our audit period. Officers said they were unaware of this reporting requirement. The failure to satisfy annual filing requirements can put the Department at risk of losing its tax-exempt status. At the end of our audit fieldwork, the Treasurer said he was taking steps to complete the IRS Form 990.

Further, the Treasurer and other officers did not prepare or provide to the membership the required annual directors' report or any other annual financial report to summarize financial activity for the year, and the Department's financial status. The Department also did not prepare annual budgets for Department operations to guide officers in controlling departmental spending. Without annual budgets and comparative annual financial reports and analyses, officers and members were not in a position to monitor and assess the Department's financial status.

For perspective, we calculated operating results for 2018 and 2019 based on deposits and recorded disbursements, and estimated that the Department had operating profits of \$6,509 and \$2,092, respectively, and had accumulated a cash balance of \$32,265 as of December 31, 2019. However, due to the lack of adequate accounting records,¹¹ particularly for fundraising events¹² and petty cash,¹³ we could not accurately calculate total receipts and disbursements to determine an accurate net profit. Without the preparation of annual budgets or long term financial plans to help plan for and monitor Department operations, the Department has no means to ensure that the accumulated resources will be effectively used in accordance with the Department's bylaws and agreed upon plans or to identify any potential cash shortfalls for anticipated or desired future expenditures so that members can plan accordingly.

Without annual budgets and comparative annual financial reports and analyses, officers and members were not in a position to monitor and assess the Department's financial status.

¹⁰ The last year the Department filed the Annual Report of Revenues and Expenditures for Foreign Fire Insurance

¹¹ See The Treasurer Did Not Maintain Adequate Accounting Records.

¹² See Officers Did Not Maintain Records For Fundraising Activities.

¹³ See The Treasurer Inadequately Accounted For a Petty Cash Fund, With No Oversight.

What Do We Recommend?

The Officers and membership should:

1. Review and amend the Department's bylaws or adopt policies and procedures for the management and oversight of key financial areas, including procedures for processing and paying bills and annual audits.
2. Ensure that the Trustees annually audit the Treasurer's and Secretary's books and records and prepare a written report of the audit results to the membership.
3. Adopt a statutorily required code of ethics and conflict of interest policy and distribute it to the membership.
4. Require the Treasurer to issue receipts for collections, record individual receipts, deposit all money within 10 days of receipt and retain documentation to support the composition of deposits.
5. Require the Treasurer to provide bank reconciliations, monthly bank statements and canceled check images for review.
6. Establish and enforce procedures for accounting for fundraising events that require the Treasurer or other members to prepare adequate records and itemized profit and loss statements for each fundraising event, to include start-up money, receipts, disbursements and deposits.
7. Establish and enforce adequate policies and procedure for maintaining and overseeing the petty cash fund.
8. Review and approve claims prior to payment and ensure that all claims are adequately supported by an itemized invoice or receipt.
9. Determine whether the use of debit or credit cards is desired and appropriate, and establish and enforce specific policies and procedures for assignment, approval, and use – with ample supporting documentation – of any cards the Department decides to maintain.
10. Ensure that the Treasurer prepares and submits all required and necessary annual reports to the OSC, IRS and membership.
11. Develop and adopt an annual budget, and monitor it against actual operations to control the Department's spending and manage its financial condition.

The Treasurer should:

12. Provide a written monthly financial report that includes all funds received and disbursed during the month and reconciled cash balances for each bank account, and the petty cash fund, along with supporting bank statements, reconciliations, canceled check images and supporting invoices to Department officers and members for review.
13. Issue receipts for collections, record individual receipts, deposit all money within 10 days of receipt and retain documentation to support the composition of deposits.
14. Make payments only as directed after a proper audit and approval of claims and retain all supporting documentation.
15. Prepare and submit all required and necessary annual reports to the OSC, IRS and membership.

Appendix A: Response From Department Officers

15048 South Butler Rd, PO Box 155
South Butler, NY 13154

28th February 2021

[REDACTED]
Office Of The State Comptroller
The Powers Building
16 West Main Street-Suite 522
Rochester, New York 14614

Dear [REDACTED]

In response to the South Butler Fire Department Inc. financial audit performed by your office we have corrected some issues and have other issues that we are currently working through per your findings. I will start with the corrected items.

- 1) Our petty cash fund now has receipts for deposits and withdrawals and is tracked on the monthly treasury report that is produced and submitted into our monthly business meeting.
- 2) Any and all disbursements are voted on at the monthly business meeting before checks for payments are filled out and sent.
- 3) Monthly bank statements are now used when the monthly treasury report is drawn up.
- 4) A spreadsheet for any and all fundraisers is now being used and it reflects all activity for the fundraiser.

These are the items that are still being worked on.

- 1) Our financial policy is in the works and will cover our policies and procedures for the treasures activities and will be included in the by-laws when done.
- 2) The financial audit procedure will be produced to cover what our procedure will be and be included in the by-laws when completed.

Sincerely,

Michael R. Andrus

Treasurer, South Butler Fire Department

Appendix B: Audit Methodology and Standards

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

- We interviewed Department officers and reviewed the Department meeting minutes, bylaws and other policies to gain an understanding of financial procedures and processes.
- We calculated the estimated results of operations for fiscal years 2018 and 2019 by first determining total receipts, deposits and disbursements.
- We reviewed the Treasurer's records, bank transaction activity reports and other supporting documentation to determine the accuracy and reliability of the records and reports prepared and those provided to the officers and members.
- We requested and reviewed bank statements, check images and deposit compositions and prepared bank reconciliations to verify the accuracy of the Department's records.
- We tested all 58 cash deposits made in our audit period totaling \$74,259 to determine whether they were adequately supported, deposited and reported.
- We conducted a cash count to determine how much money the Treasurer maintained for petty cash.
- We tested all 195 cash disbursements in our audit period totaling \$65,658 to determine whether they were appropriate department purchases, audited and approved prior to payment, adequately supported, and reported.
- We recalculated the foreign fire insurance fund cash balance to verify the balance and ensure all money used was properly documented and supported.

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.

The Board has the responsibility to initiate corrective action. We encourage the Board to prepare a plan of action that addresses the recommendations in this report and forward the plan to our office within 90 days. 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.

Appendix C: 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

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
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