

Wyoming County Probation Department

Restitution Payments

DECEMBER 2021



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

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Report Highlights

Wyoming County Probation Department

Audit Objective

Determine whether the Wyoming County (County) Probation Department (Department) officials enforced restitution orders, notified the court when a probationer violated the court order and disbursed victim restitution payments promptly and appropriately.

Key Findings

Department officials did not always properly enforce restitution orders, notify the court when a probationer violated the court order or disburse victim restitution payments appropriately. As a result, some victims may not be receiving payments to which they are entitled.

- Officials did not establish adequate policies and procedures to enforce and monitor restitution obligations.
- Six of the 24 restitution orders reviewed had uncollected restitution totaling \$1,946.
- 25 outstanding restitution checks totaling \$1,111 were not properly followed up on and officials did not always make reasonable efforts to locate victims promptly.

In addition, officials did not make undisbursed restitution payments to victims with the oldest unsatisfied restitution orders or maintain sufficient undisbursed restitution records.

Key Recommendations

- Establish adequate policies and procedures for enforcing and monitoring restitution obligations.
- Provide meaningful oversight.
- Enforce and monitor restitution according to court orders and Department policies and procedures.

County officials disagreed with some of our findings and recommendations. Appendix B includes our comments on issues raised in the County's response letter.

Background

The County is located in western New York, in the Finger Lakes Region. The County is governed by a Board of Supervisors (Board), which is comprised of 16 members, one of whom serves as the elected Chairman of the Board (Chairman).

The Chairman also serves as the County's Chief Executive Officer, responsible for overseeing day-to-day operations. The Treasurer is the County's Chief Fiscal Officer and manages the County's financial affairs.

The Probation Director (Director) oversees and manages the Department.

Restitution Quick Facts

For the Audit Period:

Collections	\$137,240
Disbursements	\$140,770
Orders with Probation Supervision	75

Audit Period

January 1, 2018 – June 30, 2019

Collecting, Enforcing and Disbursing Restitution

Restitution is compensation ordered to be paid to a victim as a result of a defendant's criminal offense that resulted in the victim sustaining losses and/or damages. Courts may require probationers to pay restitution: at the time of the sentencing, in periodic installments or in a lump sum by the end of the probation term. Restitution may include, but is not limited to, reimbursement for medical bills, counseling expenses, loss of earnings and the replacement of stolen or damaged property. It is ordered by the court at the time of sentencing. Further, only a court can modify the restitution terms.

Department officials should ensure the collection and enforcement of restitution is in accordance with State laws, rules and regulations, Department policies and procedures, court-issued restitution orders and any applicable guidelines set forth by the Office of Probation and Correctional Alternatives. The timely collection and enforcement of court-ordered restitution from probationers helps ensure that victims receive the compensation to which they are entitled.

The Director is responsible for managing the Department's day-to-day operations and developing policies and procedures for collecting, safeguarding, disbursing and enforcing restitution, which includes reporting to the court when probationers fail to make court-ordered restitution payments.

How Should the Collection of Restitution Be Enforced?

Probation departments must have a system that details the use of incentives and sanctions to encourage probationers to comply with the court's restitution order. A probationer's failure to comply with a restitution order must be reported to the court prior to probation supervision ending, allowing the court time to determine how to proceed. Therefore, probation department staff should maintain adequate records of probationers' total current and past due restitution and actions the department took to enforce restitution orders.

The Department's Restitution Policy (Policy) states that if restitution orders do not specify a monthly rate for restitution payments, the probation officers will determine the minimum monthly payment necessary to ensure the restitution is paid in full by the end of the sentence.¹ Additionally, if the offender does not make payments three months in a row, without justification, a notice will be sent to the court. If the court order specifies a minimum monthly amount, the court will be notified after two missed payments. The Policy also states that probation officers will make every effort to gain compliance of the offender in paying money by reminding them at office visits and inquiring as to their payment status and if it is

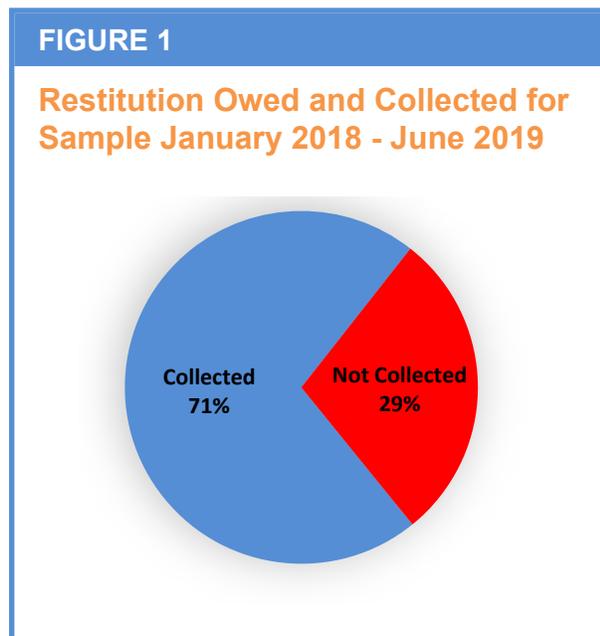
¹ While we considered the requirements of the Policy during our audit, we question whether the Department has the authority to independently establish payment plans for probationers.

up to date on a monthly basis. However, the Policy does not require a probation officer to send warning letters to probationers when they are non-compliant with restitution orders.

Officials Did Not Adequately Enforce Restitution Collections

The Department had 75 restitution orders (cases) with probation supervision during our audit period. We reviewed 24 restitution cases totaling \$110,759 to determine whether the Department adequately enforced the collection of restitution. Payment terms were set by the court for 17 cases. However, the court did not specify payment terms for the remaining seven cases. Without established restitution payment terms, Department officials do not have requirements to enforce and victims may never receive the restitution to which they are entitled.

During our audit period, Department officials should have collected \$6,812 from probationers for the 17 cases with required payment terms, including \$2,381 in prior period arrears (restitution payments that were outstanding at the commencement of our audit period). However, \$4,866 was collected while \$1,946 remained outstanding (Figure 1). Specifically, six cases were in arrears \$1,946 and the required payments for the remaining 11 cases were in compliance with the restitution order terms.



Of the 24 cases we selected for review, we found the court set a monthly payment rate for eight cases, the court set lump sum payment requirements for nine cases (one of which was due during our audit period), and no payment terms were set for the remaining seven cases.

We reviewed the last payment made by each of the nine probationers with payments due during our audit period to determine if the Department appropriately issued court notifications when payments were not made timely. In accordance with the Department’s written Policy, court notification was required for one of the nine cases that required payment as ordered by the court during our audit period. For this case, court notification was required after two missed

payments. The probationer's first missed payment was in December 2018, and the court was notified in April 2019, three months after the second missed payment. No written notice was provided to the probationer warning that if they do not make payment, the court would be notified.

Probation officers are required by the Policy to have monthly conversations with probationers to encourage them to pay their financial obligations. For the one case in arrears that required court notification during our test, the probation officer did not document having any conversations with the probationer regarding their restitution order. Per Department Policy, the probation officer should have had four conversations for this case.

The Director explained that conversations to encourage payment of restitution for the case requiring court notification were held but not documented. She told us that while probation officers should have documented restitution conversations, they often discuss other issues with the probationers that may have taken precedence but did not provide a reason why the restitution conversation details were not documented. Due to a lack of monitoring and oversight by the Probation Supervisor and the Director to ensure that monthly payment terms were set and discussions were held with probationers according to the Policy, probation officers' actions were inconsistent.

How Should Restitution Payments Be Processed?

The Department should disburse collected restitution to victims promptly. Further, Department officials should make reasonable efforts to locate victims that no longer reside at the address on record in a timely manner.

The Department's Policy specifies that restitution checks will be disbursed on a weekly basis. In addition, the policy states, when a victim has not cashed their check within six months, a stop payment will be placed on the check and diligent efforts will be made to find the victim. If a year has passed and the Department has been unable to locate the victim, the funds will be transferred into the undisbursed restitution account.

Officials Did Not Always Disburse Restitution Payments and Did Not Make Reasonable Efforts To Locate Victims Promptly

To determine whether payments were made to victims in accordance with the Policy, for our sample of 24 cases, we reviewed the last restitution payment made by the probationer and determined when it was disbursed to the victim. During our audit period, the last collections received for 15 of the 24 orders totaled \$3,145, with no collections received for the remaining nine cases during our audit period. The Finance Clerk made 14 payments totaling \$3,135 to victims according to Policy terms. One other payment in the amount of \$9.50 remained undisbursed

at the end of our audit period after approximately 11 months had passed. Although not authorized by Policy guidelines, the Finance Clerk and the Probation Supervisor told us the Department does not make payments to victims for under \$10.

We also reviewed the May 2019 bank reconciliation and other records to determine if there was idle victim money and whether reasonable efforts were taken to disburse the money. Although the Policy requires diligent efforts to be made to search for victims with checks uncashed after six months, it does not detail what actions should be taken or how often, or how such actions will be recorded. The Department did not appropriately follow up on the 25 outstanding checks totaling \$1,111 that were between one and over nine years old and did not issue checks to five victims for which the Department collected restitution payments from June 2010 through May 2018 totaling \$312. We reviewed the 25 outstanding checks and five unprocessed payments and found that Department personnel could not provide any documentation to support the attempts made, if any, to locate victims. The Director told us that the Department staff was performing searches for victims, but they were not documenting these efforts and did not provide reasons why efforts purportedly taken were not documented.

If searches were performed and updated addresses were confirmed to be correct, then the Department should have issued the victims' payments. Conversely, if the Department could not locate the victims after using reasonable efforts, it should have transferred the money to the undisbursed restitution account, as required. By not maintaining adequate records, the searches for the victims' addresses will have to be performed again.

The Director told us she reviews the monthly bank reconciliations. However, the reconciliations are unsupported and inaccurate as they do not list the outstanding checks, unprocessed payments or deposits that have not yet cleared. Rather, totals are included summarizing the amount of deposits not yet cleared and outstanding checks to reconcile to the book balance. Because the Director did not adequately monitor and oversee restitution and the Policy does not provide sufficient guidance, some victims are not receiving payments to which they are entitled or are experiencing significant delays.

How Should Undisbursed Restitution Payments Be Administered?

Undisbursed restitution payments (undisbursed restitution) is defined in law as those payments that were remitted by a defendant but not paid to the intended victim and remain unclaimed for a year, and the location of the intended victim cannot be found after using reasonable efforts. A list of unsatisfied restitution orders must be maintained in order to determine which victims' restitution orders have gone unsatisfied for the longest period of time to make payments from undisbursed restitution. Unsatisfied restitution orders are defined to mean that

The Department did not appropriately follow up on the 25 outstanding checks totaling \$1,111 that were between one and over nine years old....

Because the Director did not adequately monitor and oversee restitution and the Policy does not provide sufficient guidance, some victims are not receiving payments to which they are entitled or are experiencing significant delays.

the last scheduled payment is at least 60 calendar days overdue. If undisbursed restitution payments have gone unclaimed for a period of one year and the victim cannot be located after using reasonable efforts, the undisbursed restitution should be paid to the victims with the oldest unsatisfied restitution orders.

Written procedures must be established for how undisbursed restitution payments will be disbursed, and should include: timeframes for actions, identify the individuals responsible for each of the various steps, the types and the number of victim searches that should be conducted prior to transferring unclaimed money (e.g., unprocessed and outstanding checks) to the undisbursed restitution account and the records to be maintained. Money may be disbursed based upon month or year of the unsatisfied order, and a local director shall provide for a mechanism whereby victims receive a proportion or fixed amount of undisbursed restitution.

As previously mentioned, the Department's Policy states that if a year has passed and the Department has been unable to locate the victim, the funds will be transferred to the undisbursed restitution account. The Policy also states that once the undisbursed restitution account reaches \$1,000 or more, payment will be issued to the victim with the longest outstanding account.

Officials Did Not Distribute Undisbursed Restitution Payments

We reviewed Department records to determine the amount of undisbursed restitution the Department had available to pay victims with unsatisfied restitution orders. Our review of the Department's bank reconciliation, correlating bank statement and other records indicated the Department has \$405 for which they did not know the source of the money. In addition, as previously discussed, we identified \$1,111 for 25 returned or uncashed victim checks outstanding more than a year and \$312 for five unprocessed payments over a year old. Therefore, the Department potentially has \$1,828 of undisbursed restitution payments that potentially could be used to satisfy unsatisfied restitution orders.

The Department is able to identify unsatisfied restitution orders by age from the software program it uses to administer restitution. According to the Department's records, it could potentially disburse funds to two of the oldest unpaid orders, fully paying the oldest order and partially paying the second oldest order for a total of \$1,828, in accordance with its Policy.

The Director told us that they have not made any payments from the undisbursed restitution account since 2016 because she thought the Department did not have enough undisbursed restitution per their Policy to make such a payment. As a result, victims did not receive payments they should have.

...[T]he Department potentially has \$1,828 of undisbursed restitution funds....

Officials Did Not Maintain Undisbursed Restitution Records

The Department does not maintain undisbursed restitution records. The Director told us that the outstanding checks and unprocessed payments aged a year or more could be transferred to the undisbursed restitution account, but the Department did not transfer any funds to the undisbursed restitution account during our audit period. The Director did not provide an explanation for not maintaining records of undisbursed restitution.

Due to the lack of recordkeeping, Department officials were unaware of how much undisbursed restitution was available to pay unsatisfied restitution orders, and how long the funds have been idle. Further, without complete and accurate records, the risk of theft and misuse of collections increases.

What Do We Recommend?

The Director should:

1. Develop adequate written policies and procedures for enforcing and disbursing restitution that convey management's expectations to ensure the program is operating effectively, including:
 - Establishing timeframes for sending late payment notifications and court notifications,
 - Developing steps to be taken with outstanding checks and unprocessed payments,
 - Maintaining complete records,
 - Developing procedures for handling undisbursed restitution money, and
 - Identifying the individuals responsible for each of the various steps.
2. Contact the New York State Office of Probation and Correctional Alternatives for guidance when orders lack set payment terms.
3. Enforce and monitor restitution according to court orders and the Department's Policy and send written notifications to the court when probationers do not make required restitution payments.
4. Make reasonable efforts to locate victims, document actions and results, issue payments to the victims who can be located and transfer unclaimed money to the undisbursed restitution account when appropriate.
5. Make payments from the undisbursed restitution account to the crime victims whose restitution orders have remained unsatisfied for the longest amount of time.

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6. Provide meaningful oversight to ensure the program is operating effectively, which should include actions such as critical reviews of bank reconciliations and unsatisfied restitution order records.
 7. Ensure undisbursed restitution records are maintained and the balance is supported to show the amount and dates of payments that comprise the balance and when checks were sent to victims.

Appendix A: Response From County Officials

OFFICE OF THE OF SUPERVISORS

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Warsaw, NY 14569



Rebecca J. Ryan
Chairwoman of the Board

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July 15, 2020

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

RE: Wyoming County Audit # S9-20-4

Dear Ms. Landcastle;

In regards to the above-referenced matter, please be advised Wyoming County has reviewed the draft audit report for the period covering January 1, 2018 through June 30, 2019. The audit was very beneficial and the auditors offered helpful guidance while they were here. Many of these suggestions were implemented at that time. The County appreciates the opportunity to provide commentary on the preliminary draft and in the following pages offers our response and correction plan.

“How Should the Collection of Restitution be Enforced?”

“Probation departments must have a system that details the use of incentives and sanctions to encourage probationers to comply with the court’s restitution order. A probationer’s failure to comply with a restitution order must be reported to the court prior to probation supervision ending, allowing the court time to determine how to proceed. Therefore probation department staff should maintain adequate records of probationer’s total current and past due restitution and actions the department took to enforce restitution orders”

- Wyoming County Probation has a separate policy for graduated sanctions and incentives that would encompass restitution payments. However, in light of the recommendations, this will be incorporated by formal writing into the restitution policy as well.
- A violation is filed prior to the maximum expiration date to provide the court the opportunity to address the issue. The department was not providing written “warning” letters as the client is reporting on a weekly or monthly basis, therefore could be advised of the looming prospect of violation in person if they did not pay it in full. This has been changed and a written document will be given to the probationer, reiterating same.
- We contend there are adequate records maintained – aside from some documentation issues that has been corrected and will be addressed later in this response. The Caseload Explorer program has the balance and last payment date on every client’s overview page, which is what is displayed as soon as that client is accessed; every officer must go into this page to enter case notes. Thus, this information is readily available and is automatically updated whenever

See
Note 1
Page 13

a payment is made. In addition the auditors had suggested at the time of the audit to implement a further process whereby the finance clerk provides officers each month with each of their clients balance, payments, what the defendant was ordered to pay monthly if applicable, and what they would need to pay in order to get the restitution paid off prior to expiration. This was instituted while the auditors were here.

As per the policy, probation officers will make every effort to gain compliance by reminding them at office visits . . . (Audit draft page 4)

- We would contend that the officer's did ask but they did not diligently reflect this in their case notes. This has been corrected – the officers were reminded of the importance to enter into the notes that they inquired regarding payments and the client's status regarding this. The Director and Supervisor have been randomly monitoring that this has improved and is corrected. However, we would note that we collected approximately \$141,000 in restitution during the audit period which is indicative that they WERE asking, prompting and encouraging or discussing payments. Had they not been asking, the amount collected would likely have been much lower. We are dealing with many people who often have financial hardships and personal circumstance that make payments difficult. Despite this, we still collected a substantial amount of restitution.
- The clerical staff also ask when the client reports in if they are making or wish to make a payment that day. This was not put in the case notes as generally the clerical staff do not enter case notes, but it does function as a reminder to the client.
- Of further note, during office visits, criminogenic areas and therapeutic needs of the defendant are being addressed. These are vital in working towards the offenders all around rehabilitation – such as attendance at mental health or substance abuse treatment, or vocational/educational programs. The officers may be asking about job searches, etc. during the course of these discussions restitution can be addressed but since it is not the main thrust of the conversation, the officers did not specifically include the reference in their notes. As noted, this too has been corrected and officers have been advised to make sure they specify that they have asked.
- At times other problems in the client's life have over-riding priority – such as they are or are going to be homeless. The officer would need to assist in handling that emergency situation. As such, it would be ludicrous to ask for restitution payments. As was pointed out, both in our policy and the draft, the court should be notified of the lapse and reasons for it. We agree there were instances when this should have been done and was not. The officers have been reminded of this requirement and the director and supervisor have been and will be more diligent to ensure notifications are done in a timely manner.

“Officials did not adequately enforce restitution collections”

“Without established restitution payment terms, Department officials do not have requirements to enforce and victims may never receive the restitution to which they are entitled”

- The final draft indicated we did not collect \$1,946 that we should have and drew the conclusion that we were not adequately enforcing restitution collection. We believe this is a vast overstatement, given the amount we did collect -- per your graph (page 5) 71% was

See Note 2 Page 13

collected. As noted, we are always open to improvements that we can make, but the tone of the document seemed to imply the department was not taking seriously the need for victims to be made whole, which is far from the truth.

- Per your report, “six cases were in arrears” “and the required payments for the remaining 11 cases were in compliance with the restitution order terms”. Again, the headings for this section seems to be misrepresentative and harsher than was warranted since a substantial portion were in compliance.
- Written warnings were not sent to the probationer as they were not required by the policy. This has been changed and written warnings will be issued. The policy will reflect the time frames for when these are required, as suggested.
- The time frame of the probation term would dictate the defendant’s period for repayment; if they were not paying regularly, a violation would be filed to ensure payment and request the court to set up a stipulated monthly payment. The department will endeavor to improve in this area so more cases have a payment schedule set by the courts, provided the courts will oblige. Graduated sanctions and incentives are also implemented. As noted previously in our response, although we have such a policy in place, it was a separate policy. We will incorporate the wording and formalize the process into the restitution policy. A request to the New York State Office of Probation and Correctional Alternatives will provide guidance regarding situations where the court has not set up payment terms, as recommended.

See
Note 2
Page 13

See
Note 1
Page 13

“Officials Did Not Distribute Undisbursed Restitution Payments”
“Officials Did Not Maintain Undisbursed Restitution Records”
“How Should Undisbursed Restitution Payments be Administered?”

While the department was unable to produce a complete list of unpaid victims, we did have a short list of the very oldest victims, and had previously made disbursements to the oldest victim. We recently made another payment as well. As was recommended, we are manually complying a comprehensive list of all of the oldest, unpaid victims which will be regularly updated. We are in the process of establishing a separate policy relating to undisbursed restitution payments that follow the guidelines recommended by the report, addressing all of the issues raised. The policy will be specific in establishing timeframes, delineating who is responsible for each step, etc. Again, there was a shortfall in documentation by our financial clerk which has been corrected. Searches for victims were being done and will continue, but we will properly document said efforts.

To clarify (page 8) “The Director told us that the restitution software used has the capability to designate restitution funds that have remained unclaimed for a year or more as undisbursed restitution. However, the function is not used.” This may have been a miscommunication by the director, or misunderstanding by the auditors, but she had no knowledge if this function was/is available.

See
Note 3
Page 13

We believe this response and corrective action plan has addressed all the issues raised. We had already implemented many recommendation put forth by the auditors while they were here and will incorporate those delineated in the report as well. Please note the auditors were very helpful during the process, and we thank them for their efforts and time. It is always useful to receive feedback to improve and become more efficient.

NYS Comptroller – J. Landcastle
Page 4
July 15, 2021

Respectfully submitted,

Becky Ryan
Chair, Wyoming County Board of Supervisors

Appendix B: OSC Comments on the County's Response

Note 1

Although we requested all Department policies and procedures applicable to collecting, disbursing and enforcing court-ordered restitution, Department officials did not provide us a policy for graduated sanctions and incentives.

Note 2

In order to adequately enforce restitution owed by a probationer and to be paid to the victim, Department officials should have contacted the court to request restitution payment terms be set for the seven cases (29 percent) where payment terms were not initially specified. Additionally, six (35 percent) of the cases with set payment terms were in arrears.

Note 3

We removed this statement from our report.

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 County audited based on reported restitution collected in 2016, population and geographical location. For a fair representation of county probation departments, we selected counties with varying levels of reported restitution, population sizes and geographic locations spread across the State for this multi-unit audit.
- We interviewed Department staff to gain an understanding of the financial operations and existing internal controls related to enforcing, collecting and disbursing court-ordered restitution.
- We reviewed relevant State laws, rules and regulations. We also requested from officials all Department policies and procedures applicable to collecting, disbursing and enforcing court-ordered restitution and reviewed what was provided.
- We interviewed Department officials to gain an understanding of the Department's computer systems used for monitoring, collecting, recording and disbursing restitution funds and reviewed employees' user access to the computer systems in comparison to their job duties.
- We determined the total amount of restitution collected and disbursed during our audit period by obtaining and reviewing a report that showed cash receipts and disbursements related to all court-ordered restitution.
- Using a random number generator, we selected a sample of 24 restitution cases from the Department's reports showing all new, open and closed court cases that involved restitution during our audit period to determine whether payments are made promptly and appropriately, and how the Department monitors the restitution cases.
- For the same sample of 24 restitution cases, we reviewed the last payment made by the probationers to determine whether the Department took the appropriate monitoring actions based on its policies and procedures for notifying the court if a payment plan was set by the court. The court should be notified after two missed payments. If the payment plan was set by the probation officer, the court should be notified after three missed payments. If a payment was not made by a probationer during our audit period, we used the first payment due date.
- We obtained and reviewed the May 2019 bank reconciliation and related bank statement, check register and other records to determine total amount available to disburse to unsatisfied restitution orders.

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- Based on our review of the Department's Policy, we determined if the Department had written procedures regarding the processing and disbursing of unclaimed restitution, and whether the Department staff was following their procedures for disbursing unclaimed restitution.

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

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

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

Appendix D: Resources and Services

Regional Office Directory

<https://www.osc.state.ny.us/files/local-government/pdf/regional-directory.pdf>

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

<https://www.osc.state.ny.us/local-government/publications>

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

<https://www.osc.state.ny.us/local-government/publications>

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

<https://www.osc.state.ny.us/files/local-government/publications/pdf/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

<https://www.osc.state.ny.us/local-government/publications>

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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