

Town of Morehouse

Records and Reports

MARCH 2022



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

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Report Highlights

Town of Morehouse

Audit Objective

Determine whether the Town of Morehouse (Town) Town Supervisor (Supervisor) maintained complete, accurate and timely financial records and reports.

Key Findings

The Supervisor did not maintain the Town's accounting records and reports in a complete, accurate, up-to-date or timely manner.

- The Town's accounting records were not reliable.
 - \$2,082,924 in revenues and \$673,497 in disbursements were not recorded.
 - Cash balances were understated by about \$1.7 million as of June 30, 2021.
- Federal payroll taxes were not filed timely, resulting in interest and penalties totaling \$6,520.
- The 2012 through 2020 annual update documents (AUDs) were not filed with the Office of the State Comptroller (OSC), as required.
- Bank reconciliations were not performed.
- Monthly financial reports were not prepared for and submitted to the Town Board (Board).

Because the Board did not have complete, accurate and timely financial information, its ability to monitor the Town's financial affairs, accurately assess the Town's financial condition and make sound financial decisions was compromised.

Key Recommendations

- Develop policies and procedures to ensure that accounting records are properly maintained.
- File annual reports as required.
- Complete bank reconciliations timely.
- Provide accurate and timely financial reports to the Board.

Town officials generally agreed with our recommendations and have initiated, or indicated they planned to initiate corrective action.

Background

OSC issued another audit report on the Town's Records and Reports in July 2012. The audit also found the Town's accounting records and reports were not reliable.

The Town, located in Hamilton County, is governed by an elected five-member Board composed of the Supervisor and four Board members.

The Board is responsible for overseeing the Town's operations and finances.

The Supervisor is the chief executive and chief financial officer and is responsible for keeping an accurate and complete accounting of all Town funds received and disbursed and filing required reports.

The Town's main operating funds are the general, highway and fire protection district.

Quick Facts

2021 Adopted Appropriations \$873,800

Unfiled AUD Filings as of July 31, 2021

Year	Days Late	Year	Days Late
2012	3,074	2017	1,248
2013	2,709	2018	883
2014	2,344	2019	518
2015	1,979	2020	152
2016	1,613		

Audit Period

January 1, 2019 – June 30, 2021.

We expanded our scope back to January 1, 2011 to determine whether AUDs and extensions were filed and to determine the last Board audit of the Supervisor's records.

Records and Reports

The Town entered a shared services agreement (agreement) with Hamilton County (County) for accounting, bookkeeping and payroll services for fiscal years 2019 through 2021 at an annual cost of \$7,800. These services were primarily completed by staff in the County Treasurer's Office (County Treasurer). While the agreement provides the Town with beneficial accounting and payroll processing services, we identified certain areas for improvement.

How Should a Supervisor Maintain Records and Reports?

Town supervisors are responsible for maintaining accurate financial records that summarize the town's financial activity. The accounting records should document the assets, liabilities, fund balances and results of operations (revenues and expenditures) for each town fund. Monthly bank reconciliations help ensure all receipts and disbursements are properly recorded and provide a way to identify, correct and document differences between the town's records and bank transactions. If the supervisor assigns these duties to a bookkeeper or if the town contracts for these services, the supervisor still maintains the responsibility for the accuracy and timeliness of the financial records. As such, the supervisor should provide sufficient oversight to ensure the bookkeeper or contractor maintains suitable records, documents financial information accurately and timely and provides useful reports to the board. These reports should include a detailed accounting of all money received and disbursed as well as detailed budget-to-actual comparisons of revenues and expenditures, totaled by account code, for each fund. The records and reports should also provide sufficient detail to ensure that revenues and expenditures, as budgeted and collected or expended, are recognized and recorded in the proper fund.

A receipts journal should be used to record all money collected. Receipt journals are part of a financial internal control system and serve as the basis for recording collections within a town's accounting system. The use of a receipts journal establishes accountability and helps ensure that all money collected is recorded and ultimately deposited into the town bank accounts in a timely manner. Additionally, a receipts journal provides a mechanism for the town to transmit revenue collection data for input into the accounting system when accounting services are contracted with a third party.

The Supervisor Did Not Maintain Reliable Accounting Records

In July 2012, OSC issued an audit report¹ that included findings that the Town's accounting records and reports were incomplete and inaccurate and could not be relied on to make financial decisions. We found the condition of the current accounting records has not improved and the Supervisor continues to fail to maintain the Town's accounting records and reports in a complete, accurate, up-to-date or timely manner. Although the Town entered into an agreement with

...[T]he condition of the current accounting records has not improved. ...

¹ *Town of Morehouse Records and Reports (2012M-75)*.

the County to provide accounting and payroll services, the agreement requires the Supervisor to provide the County Treasurer with timely financial information including Board-approved disbursements, schedules of employee work hours, revenues collected and deposits, and access to bank statements.

However, we found that the Supervisor did not provide the County Treasurer with all the financial information necessary to fully and accurately complete all services offered under the agreement which includes the preparation and processing of monthly bank reconciliations, monthly financial reports for the Board, AUDs to OSC and the preparation of the Town's payroll.

Accounting for Revenues and Expenditures – We found the Supervisor provided the County Treasurer with schedules of employee work hours and monthly abstracts of Board-approved claims necessary for the timely processing and recording of payroll and non-payroll disbursements. However, during our review of the Town's bank statements, we found numerous electronic and manual check disbursements and deposits processed directly by the Supervisor that were not included in the financial information provided to the County Treasurer for recording in the accounting records. As a result:

- \$2,082,924 of the \$2,145,587 (97 percent) in revenues collected and deposited by the Supervisor during our audit period was not recorded in the accounting records maintained by the County Treasurer. Specifically, the Supervisor did not maintain and provide to the County Treasurer, a cash receipts journal or other document of collections he received and deposited which would be necessary for the County Treasurer to record revenues. The Supervisor provided the County Treasurer with some collection information, totaling \$62,963. However, he did not make this a consistent practice.
- \$673,497 of the \$2,204,194 (31.5 percent) in expenditures incurred by the Town during our audit period were not recorded in the accounting records maintained by the County Treasurer. These unrecorded expenditures were processed and paid directly by the Supervisor and included payroll taxes, health insurance premiums and fire protection payments.

\$2,082,924 of
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not recorded. ...

Because the Supervisor did not provide complete and timely financial information to the County Treasurer, the County Treasurer was unable to provide the Supervisor and Board with sufficient or reliable periodic financial reports. As a result, the Board did not receive periodic budget-to-actual reports, balance sheets or other reports necessary for monitoring the Town's financial operations, accurately assessing the Town's financial condition and making sound financial decisions. This occurred because the Board did not adequately oversee the Supervisor's financial duties for maintaining the accounting records and/or ensure he provided timely financial information to the County Treasurer to facilitate the terms of the agreement.

Real Property Tax Distribution – We found that while all real property tax (property tax) revenues collected were deposited to a general fund bank account, they were not distributed to highway fund accounts in accordance with the Town’s Board-adopted budget (Figure 1). For example, we found:

- In 2019, \$44,246 of the \$272,200 (16 percent) budgeted for property tax revenues in the highway fund were not deposited or transferred into the highway bank accounts during the fiscal year.
- In 2020, \$28,289 of the \$282,200 (10 percent) budgeted for property tax revenues in the highway fund were not deposited or transferred into the highway bank accounts during the fiscal year.



As of July 2021, these tax collections had not been remitted or accounted for as due to the highway fund. Because adequate accounting records were not maintained to recognize revenues, the Supervisor was unable to ensure each fund received their budgeted allocation of property tax or account for any funds that were due from one fund to another. Further, by not properly accounting for revenues collected and due to each fund, there is a risk that revenues budgeted (i.e., intended for) for a fund could be used to support another fund’s operations, and as a result, may not be available in the proper fund when needed.

The Supervisor informed us that due to his involvement in regional issues, he does not have time to provide timely and complete financial information to the County Treasurer for maintaining the Town’s accounting records. While we recognize that the Supervisor may have involvement with other issues, similar to most officials at any local government, this does not absolve him of his duties as the Town’s chief financial officer, to maintain complete, accurate and timely records. Additionally, due to the small size of the Town’s financial operations, the lack of any complex financial operations, and having contracted with the County to maintain the Town’s accounting records, the time and effort needed by the Supervisor to provide the County Treasurer with necessary documents to account for the Town’s operations is not significant.

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Why Should a Supervisor File Payroll Tax Returns in a Timely Manner?

Towns are required to withhold appropriate New York State (NYS) and federal taxes from employee earnings. Payroll tax reporting and remitting of taxes must be performed timely in accordance with applicable State and federal regulations. The failure to comply with these regulations can result in the town being charged substantial interest and penalties. Further, until the withheld payroll taxes are remitted, they should be recorded and reported as a liability in the town's financial records.

The Supervisor Did Not File Federal Payroll Tax Returns in a Timely Manner

The Supervisor failed to file timely quarterly federal payroll tax returns and failed to remit the associated \$237,268 (not including penalties and interest) in payroll taxes due the Internal Revenue Service (IRS) for the period March 2015 through December 2019 (19 consecutive quarterly reports). He also did not provide the necessary records to the County Treasurer to ensure the related liability for unpaid federal payroll taxes was recorded in the Town's financial records. In March 2021, the Town received a notice of an IRS levy for delinquent payroll taxes. After the notice, the IRS seized the delinquent payroll taxes from the Town's bank accounts: \$239,288 in April 2021, and \$4,500 in August of 2021, including penalties and interest of \$6,520.

The Supervisor did not provide an adequate reason for his lack of filing, remitting and recordkeeping of federal payroll tax returns other than that he did not give it the required priority. As a result, the Town incurred unnecessary penalties and interest. NYS payroll tax return filings and remittances were up-to-date as of the end of our scope period. Because Board members did not receive periodic and accurate financial reports, it was not made aware of the IRS liability and the related penalties and interest paid to the IRS, limiting its ability to monitor and take corrective action in a timely manner.

The Supervisor failed to file timely quarterly federal payroll tax returns and failed to remit the associated \$237,268...in payroll taxes. ...

Why Are Monthly Bank Account Reconciliations Important?

The supervisor performs an essential control activity that helps ensure all receipts and disbursements are properly recorded when reconciling bank account balances with the accounting records or reviewing such reconciliations prepared by a bookkeeper or accounting service contractor. Monthly bank account reconciliations provide a way to identify, correct and document differences between the town's records and bank transactions. Any differences should be promptly identified and adjusted to ensure that all financial activities are properly accounted for in a timely manner and cash is safeguarded.

The Supervisor Did Not Ensure Bank Reconciliations Were Always Performed

The Supervisor did not provide the County Treasurer with copies of monthly bank statements, per the agreement, which are necessary to complete monthly bank reconciliations. Additionally, the Supervisor did not complete them himself. We reviewed bank statements for the eight Town bank accounts under the Supervisor's control from January 2019 through July 2021 and found bank accounts were never reconciled to the accounting records during the 30 months we reviewed. We discussed this with the Supervisor, and he acknowledged he was aware that bank reconciliations were not being performed.

We performed bank reconciliations to determine the adjusted bank balances for the Supervisor's eight bank accounts for the month ending June 30, 2021. We found significant variances between the actual adjusted bank balances and the June 30, 2021 general ledger cash balances. Overall, we found that the Town's recorded cash balances were understated by \$1,746,595 as of June 30, 2021, more than twice the Town's annual budget (See Figure 2). The variance is the

result of the Supervisor's failure to remit all collection and disbursement information to the County Treasurer for recording to the accounting records.

Figure 2: Accounting Records and Adjusted Bank Balance as of June 30, 2021

Fund	Adjusted Bank Balance	Balance Per Accounting Records	Variance
General Fund Bank Accounts	\$219,055	(\$678,173)	\$897,228
Highway Fund Bank Accounts	\$186,311	(\$470,611)	\$656,922
Payroll Accounts	\$195,241	\$2,796	\$192,445
Totals	\$600,607	(\$1,145,988)	\$1,746,595

...[W]e found that the Town's recorded cash balances were understated by \$1,746,595 as of June 30, 2021, more than twice the Town's annual budget.

The failure to reconcile adjusted bank balances to recorded cash balances prevents the timely detection and correction of accounting errors and increases the risk that fraudulent transactions could occur and go undetected. If bank reconciliations were prepared and the Board had the opportunity to review adjusted bank balances and compare them to recorded cash balances, it would have been aware that the Town's records were not being adequately maintained.

When Should a Supervisor File an AUD?

A town supervisor must file an AUD with the OSC within 60 days of the end of a town's fiscal year (December 31) or request an extension which, if granted, would extend the deadline an additional 60 days. The AUD provides a board, OSC, town residents and other interested parties with a transparent tool to monitor and evaluate financial operations.

The Supervisor Did Not File Required AUDs or Provide the Necessary Documents for the County Treasurer to Prepare and File AUDs

The Supervisor had not filed an AUD for the Town with OSC since 2011 nor did he provide the necessary documents and information to the County Treasurer to prepare and file AUDs as called for in the Town and County's agreement. The last AUD was filed for the 2011 fiscal year, on December 16, 2014 and was nearly three years past the filing deadline. The Supervisor stated the primary reason for not filing the remaining nine AUDs (see Figure 3) was due to the poor condition of the records he maintained.

The absence of the AUDs impairs the Board's, Town residents' and other interested parties' ability to monitor the Town's operations and financial condition. As such, the Board's ability to make informed decisions and manage Town operations is impaired. Failing to file for nine consecutive years calls into question the financial standing of the Town as well as the effectiveness of the management of the Town in general.

Figure 3: AUD Filings

Fiscal Year	Due Date	Days Late as of July 31, 2021
2012	March 1, 2013	3,074
2013	March 1, 2014	2,709
2014	March 1, 2015	2,344
2015	February 29, 2016	1,979
2016	March 1, 2017	1,613
2017	March 1, 2018	1,248
2018	March 1, 2019	883
2019	February 29, 2020	518
2020	March 1, 2021	152

The Supervisor had not filed an AUD for the Town with OSC since 2011. ...

Why Should the Board Perform an Annual Audit of the Supervisor's Records?

Unless a certified public accountant or public accountant has been hired to audit the supervisor's records within 60 days after the close of the fiscal year, a supervisor is required to submit an annual accounting to a board on or before January 20th for all funds received and disbursed during the preceding year and produce all books, records, receipts, and cancelled checks for inspection by the board. The annual accounting helps a board fulfill its overall fiscal oversight responsibilities by providing it with an opportunity to assess the reliability of the books, records and supporting documents. It also serves to identify conditions that need improvement and provides useful information to help a board oversee a town's financial operations.

The Board Did Not Annually Audit the Town Supervisor's Records

The Supervisor did not provide an annual accounting and the Board did not audit, or contract with an independent public accountant to audit, the Supervisor's accounting records for 2013 through 2020. Also, two of the Board members we

spoke to said they were unaware of the annual audit requirement. Had the Board completed an audit, it may have noticed that the Supervisor was not maintaining the accounting records and it could have initiated corrective action. In addition, without an annual audit, Town officials are at risk of failing to detect and correct errors, irregularities or potentially fraudulent activity in a timely manner.

What Do We Recommend?

The Supervisor should:

1. Either maintain accurate accounting records that document the assets, liabilities, fund equity and results of operations (revenues and expenditures) for each Town fund or provide the County Treasurer the necessary documents and information to allow the County Treasurer to adequately maintain the Town's accounting records in accordance with the agreement.
2. Prepare and provide monthly financial reports to the Board which include a listing of all moneys received and disbursed, budget-to-actual comparisons, fund balance amounts and reconciled cash balances for each fund or ensure the County prepares monthly financial reports per the agreement.
3. Prepare quarterly reports and remit all required federal payroll taxes in an accurate and timely manner.
4. Perform complete and accurate monthly bank reconciliations in a timely manner or provide the County Treasurer the necessary documents for the County Treasurer to prepare the reconciliations.
5. Prepare and file the overdue AUDs with OSC and in future years within 60 days after the close of the financial year or ensure the County Treasurer does so in accordance with the agreement.

The Board should:

6. Implement fiscal policies to ensure that the Town's accounting records, as maintained by the Supervisor or County on the Supervisor's behalf, are complete, accurate and up-to-date. If the Town continues to contract with the County, these policies should include procedures to ensure the Supervisor makes timely remittance of all necessary financial information to the County and monitoring of the agreement's terms and conditions.
7. Require that the Supervisor provide monthly financial reports that include a listing of all moneys received and disbursed, budget-to-actual comparisons, fund balance amounts and reconciled cash balances for each fund. The Board should use these monthly reports to monitor actual

results against the adopted budget and provide oversight of the Town's financial operations and the accuracy of its records.

8. Ensure that all required State and federal payroll tax returns are accurately prepared and timely filed and the related taxes are remitted.
9. Review bank reconciliations each month and ensure that any discrepancies are investigated and corrected immediately.
10. Require the Supervisor to prepare and submit the delinquent AUDs with OSC and prepare future AUDs in a timely manner.
11. Audit the Supervisor's records and reports annually by January 20 of the following year or engage the services of a certified public accountant or public accountant to conduct the audit.

Appendix A: Response From Town Officials

**TOWN OF MOREHOUSE
WILLIAM G. FARBER
SUPERVISOR**

**PO BOX 59
HOFFMEISTER, NY 13353**

March 8, 2022

Mr. Gary G. Gifford, Chief Examiner
One Broad Street Plaza
Glens Falls, NY 12801

RE: Town of Morehouse Audit Response

Dear Mr. Gifford:

I am writing on behalf of the Town of Morehouse, as Supervisor and also to convey the Plan of Correction developed by the Morehouse Town Board. The Town Board approved the details of their Response, at tonight's Town Board meeting.

The overarching basis for this response is an acceptance of the finding and an acknowledgement that in a very small local government, I allowed a personal crisis to become the basis for Town functions to suffer. There was nobody ultimately responsible for this, beyond my own inability to bring in the necessary help to get through the period. The Town has since put in place a contract with the County, and the slow implementation of that has been on the Town end.

We are now at a point where several things have changed that will allow for the smoother transition of function, the ability to catch up past tasks, and the ability to develop a transition plan for the Town going forward. The Town recognizes the need for transition or succession planning. That also gives us the ability to catch up, and we also understand that with that comes thinking about budgeting adequately to do the work required on the Town end.

As for the specific items pointed out in the Audit, the recommendations and responses are attached below.

Should you have any questions, please don't hesitate to contact me.

Sincerely,

William G. Farber
Supervisor

Responses by Recommendation by number:

1. Will expedite transition of all the Accounting information to the County, and has discussed with the Board his ability to do that, as well as the need for consideration by the Town Board of Town level capacity to assure that always happens without any interruptions. The Town will segregate duties; within the capacity being added through Cloud based Accounting Software at the County.
2. The County Treasurer's Office has already started running monthly reports, which will be enhanced with additions information necessary to comply with this recommendation.
3. All Quarterly Reports will be prepared and filed in a timely manner.
4. Bank reconciliation will be completed as part of the County contract, and reviewed at the Town level by the Town Supervisor and the Town Board (see below Response 9).
5. The Town has already worked OSC office to catch up the filing of Annual Reports starting with 2020 and 2021, and working back from there to catch up. The Town has asked for a 60 Day Extension 2021 to allow cleaner up this delinquency.
6. The Town Board has review the plan for catching up the back work, staying current, and monitoring all of the above. The answers below articulate the detailed plan for monitoring.
7. The Town Board has instructed the Supervisor to continue to stay current with providing the Board monthly reports, and has also insisted on the need for inclusion of the details which had yet to be added to the monthly reports provided. The Supervisor has committed to work with the Treasurer's Office to include year to date Budget comparisons, and all the data recommended.
8. The Morehouse Town Board with have a Formal Oversight Committee tasked with the responsibility of reviewing details including the Quarterly Reports. Said Committee will then report to the Board with a signoff form to the whole Board, that will be a require part of the Supervisor's Monthly report.
9. The Review of Bank Reconciliations will also be reviewed by the Oversight Committee, and that too will be part of the Committee's Report to the full Board.

-
10. The Oversight Committee and the Town Board will both review and track the completion of the AUDs, both now and going forward (on an annual basis).
 11. The Town Board will modify the past practice and absolutely assure the review of the Supervisors records and reports by January 20th of every year. It has been agreed this could include a Special meeting for that specific purpose, but the Town Broad commits to compliance.

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 Town officials to gain an understanding of the Town's processes and operations and to determine if internal controls were in place over financial management.
- We reviewed Board minutes and interviewed Board members to determine if the Board audited the Supervisors' records or caused them to be audited.
- We interviewed Board members to determine if they received financial information that allowed them to provide sufficient oversight of Town operations and finances.
- We reviewed the Town's financial information and, on a test basis, reviewed the available accounting records including the general ledger and adopted budgets for the years 2019, 2020 and 2021.
- We obtained and reviewed all bank statements for the audit period. We traced all bank transfers, including checks written from one Town bank account to other Town bank accounts to determine if they were for an appropriate Town purpose.
- We reviewed the Board minutes for our audit period to document any significant activity related to budget practices and monitoring.
- We completed bank reconciliations for all bank accounts as of December 31, 2018, December 31, 2019, December 31, 2020 and June 30, 2021 to determine the combined cash balances for all funds and compare the reconciled balance to the cash balance recorded in the accounting records.
- We interviewed the Supervisor and OSC staff to determine if the annual financial reports were completed and filed on a timely basis.

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 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 Town Clerk's office.

Appendix C: Resources and Services

Regional Office Directory

www.osc.state.ny.us/files/local-government/pdf/regional-directory.pdf

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

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
www.osc.state.ny.us/local-government
Local Government and School Accountability Help Line: (866) 321-8503

GLENS FALLS REGIONAL OFFICE – Gary G. Gifford, Chief Examiner
One Broad Street Plaza • Glens Falls, New York 12801-4396
Tel (518) 793-0057 • Fax (518) 793-5797 • Email: Muni-GlensFalls@osc.ny.gov
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