

# Cortland County

## Financial Management and Reporting

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NOVEMBER 2019

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

# Contents

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- Report Highlights . . . . . 1**
  
- Financial Management and Reporting . . . . . 2**
  - How Should the Legislature and County Officials  
Oversee Finances? . . . . . 2
  
  - The Legislature Did Not Effectively Oversee Financial  
Operations . . . . . 3
  
  - Officials Did Not Maintain Adequate Records and Reports . . . . . 4
  
  - What Do We Recommend? . . . . . 6
  
- Appendix A – Response From County Officials . . . . . 8**
  
- Appendix B – Audit Methodology and Standards . . . . . 12**
  
- Appendix C – Resources and Services . . . . . 14**

# Report Highlights

## Cortland County

### Audit Objective

Determine whether the Legislature ensured County officials had accurate and complete financial information with which to manage operations.

### Key Findings

The Legislature failed to adequately oversee the County's finances. The Legislature:

- Failed to address extended vacancies in key financial positions.
- Failed to address deficiencies identified in previous audits and will pay at least \$428,800 to several accounting firms to correct the accounting records.
- Did not have policies and procedures in place to receive or ensure others received critical financial information, such as budget-to-actual reports or annual financial reports during our audit period.

County officials:

- Filed the 2017 annual financial report (AUD) with the State Comptroller's Office (OSC) 519 days late because of the condition of the records.

### Key Recommendations

- Fill key financial positions within a reasonable timeframe.
- Address deficiencies identified in previous audits to ensure the accuracy of the accounting records.
- Update and/or develop policies and procedures to ensure the Legislature and County officials are provided with accurate and complete financial information.

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

### Background

Cortland County (County) is located in the southern tier of New York State. The County is governed by the County Legislature (Legislature) composed of 17 elected members who represent its one city, 15 towns and three villages. The Chair of the Legislature serves as the acting chief executive officer because the County Administrator position is currently vacant.

The elected County Treasurer (Treasurer) is the chief fiscal officer and oversees four clerks. The budget and finance committee oversees several departments including, but not limited to, the Treasurer and the County Administrator. The County Administrator and Director of Budget and Finance are responsible for preparing the County's budget.

#### Quick Facts

Population	48,500
2018 Appropriations	\$134 million
County Administrator Vacancy <sup>a</sup>	1,572 days

<sup>a</sup> As of the end of our fieldwork on February 1, 2019

### Audit Period

January 1, 2017 – September 6, 2018. We extended our audit period back to January 1, 2012 to analyze financial trends.

# Financial Management and Reporting

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In 2011, the Legislature passed a resolution<sup>1</sup> which transferred many of the Treasurer's accounting responsibilities to the County Administrator including the following: management of fund balances, maintenance of ledger and journal balances, bank reconciliations and preparation of monthly and annual financial reports for the Legislature. However, during the ensuing years, the County underwent extensive turnover in key financial positions.

The County Administrator position has been vacant since October 2014 and has been temporarily filled by the Chair of the Legislature since then. The Fiscal Manager position has been vacant since December 2015 and the Director of Budget and Finance position had been vacant since November 2017.<sup>2</sup> The Treasurer position was vacant from September 2016 through January 2017 and from March 2018 through December 2018.

## How Should the Legislature and County Officials Oversee Finances?

A critical role for a legislature is establishing a good control environment (also called "tone at the top"). This type of leadership, evidenced by the legislature's active involvement and monitoring of financial operations, promotes sound internal control policies and helps influence the control consciousness of county employees. Accordingly, it is essential that the legislature receives regular financial reports to fulfill its responsibility of monitoring financial operations. The legislature should also establish policies and procedures to ensure that complete and accurate records are maintained and that county officials receive financial reports generated from these records to help them manage operations.

While the legislature is responsible for providing general managerial oversight of county operations, the treasurer is responsible for ensuring accurate and timely accounting records are maintained and timely financial reports are prepared and distributed. The treasurer is required to file an AUD with OSC within 120 days after the close of the fiscal year. Additionally, the treasurer is required to provide monthly statements of the county's financial condition to the county administrator.<sup>3</sup>

The County Administrator prepares the County's tentative budget<sup>4</sup> and monitors the adequacy of budget appropriations throughout the year, submitting any recommended modifications to the Legislature for its consideration. The County Administrator supervises the Fiscal Manager, who is responsible for ensuring that all financial records and reports are carried out in accordance with accounting regulations and procedures.

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1 Cortland County Resolution 208-11

2 The Director of Budget and Finance position was renamed "Director of Finance" and filled on July 1, 2019.

3 New York State County Law, Section 370

4 The Director of Budget and Finance is also responsible for preparing the tentative budget at the direction of the Legislature.

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External audits provide a valuable tool for counties to address deficiencies in their operations. Accordingly, the legislature should take corrective action as suggested in those audits. Counties are required to have an audit conducted by an external auditor if they expend \$750,000 or more in federally awarded funds in a fiscal year. Additionally, the legislature should provide county employees with adequate training to ensure they are familiar with the software used to record and process financial transactions.

## **The Legislature Did Not Effectively Oversee Financial Operations**

We found the Legislature failed to establish a sound control environment. The County experienced significant deficiencies with its records and reports because the Legislature did not fulfill its fundamental responsibility of providing oversight and leadership of County finances. We found:

- The Legislature failed to address the turnover and extended vacancies in key positions,<sup>5</sup> which has helped create an environment where personnel lack the appropriate knowledge to adequately manage financial operations and address past accounting errors. This failure to hire and retain competent staff has left a vacuum of oversight and leadership. We observed that Finance office staff, while comfortable with their everyday tasks, were unable or unwilling to perform some more challenging tasks (e.g., preparing adjusting journal entries, making changes to bank reconciliations) that were within their job descriptions.
- The Legislature and County officials failed to address deficiencies identified in previous external and OSC audits. In fact, many findings from a 2004 OSC audit<sup>6</sup> still remain unresolved, despite them being conditions that existed before then. Similarly, many of the findings from the County's 2016 external audit have not been addressed. These same findings were among several that were repeated every year from 2012 through 2016 without action by the Legislature to address these findings and implement previous audit recommendations.
- The Legislature did not have adequate policies and procedures in place to ensure complete and accurate records were maintained or that operations were effectively managed. Officials did not have a policy requiring financial reporting or a formally documented accounting policies and procedures manual to provide guidance to all employees about the Legislature's desired operating policies and procedures.<sup>7</sup> Although officials have adopted an

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5 County Administrator, Fiscal Manager and Director of Budget and Finance

6 Refer to our report *Cortland County Timeliness of the County Treasurer's Accounting and Reporting-2004M-8* issued in May 2004.

7 As a result of our audit, County officials have hired a consultant to create or update these and other procedures and policies.

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investment policy, which described certain financial responsibilities of officials and the finance department, it has not been updated since 2003.<sup>8</sup>

- Employees lacked sufficient training in the accounting software. We surveyed employees who used the financial accounting system and found that of the employees who were responsible for recording journal entries in the financial accounting system, 46 percent responded that they had never received training to use the system. Of the employees that were trained, 40 percent thought the training was inadequate.

The continued failure of the Legislature to actively monitor finances, appoint people to key vacant offices and establish adequate policies and procedures to ensure accurate and complete financial records and reporting has resulted in a lack of qualified and/or trained personnel handling County finances and inaccurate or nonexistent budget and financial reports with which to manage operations. In addition, its failure to act on recommendations from previous audits only served to exacerbate these deficiencies and allowed them to become a routine aspect of daily operations.

During the course of our fieldwork, we provided the Legislature with oversight guidance available in our publication *Fiscal Oversight Responsibilities of the Governing Board*.<sup>9</sup> We also provided the Legislature with information about the various training opportunities we provide, as listed on OSC's website.<sup>10</sup>

## Officials Did Not Maintain Adequate Records and Reports

AUD and External Audit – County officials had not filed the 2017 AUD with OSC during our field work because they failed to maintain adequate financial records. Officials subsequently filed the AUD 519 days late. Officials have a history of not filing AUDs on time and the 2015 and 2016 AUDs were filed after the deadline.<sup>11</sup> Officials engaged a certified public accountant firm (CPA firm) to assist with filing the 2017 AUD at a cost of \$11,600<sup>12</sup> However, the CPA firm has been unable to complete its work, as of the conclusion of our fieldwork because officials did not provide the financial records initially requested and some bank accounts were not properly reconciled with the accounting records.

Officials hired another CPA firm to complete a financial audit of the 2017 records, with an initial contracted cost of \$48,800,<sup>13</sup> but would not be able to start the audit

8 As a result of our audit, the Legislature approved an updated investment policy in December, 2018.

9 [https://www.osc.state.ny.us/localgov/pubs/lgmg/fiscal\\_oversight.pdf](https://www.osc.state.ny.us/localgov/pubs/lgmg/fiscal_oversight.pdf)

10 <https://www.osc.state.ny.us/localgov/academy/index.htm>

11 The 2015 AUD was filed 27 days late and the 2016 AUD was filed one day late.

12 An additional \$6,190 was paid to this firm as of October 16, 2019 (the date of our exit conference) for a total of \$17,791

13 \$50,000 was paid to this firm as of the date of our exit conference and an additional \$25,000 is scheduled to be paid on October 23, 2019.

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until the 2017 AUD is filed. Officials hired a consultant to improve the condition of the records before either CPA firm can begin audit work because County staff lack the appropriate knowledge to be able to correct the accounting record deficiencies.

Internal Financial Reporting – While two Legislative committees<sup>14</sup> received financial information from the departments they oversee, the Legislature did not receive any financial information, such as budget-to-actual reports or annual financial reports. The department heads, committee chairs and other Legislators we spoke with told us that officials did not provide them with any financial reports and the Legislature did not request financial reports, which we confirmed through our review of subcommittee and Legislature minutes.

Therefore, the Legislature and most committees<sup>15</sup> were making financial decisions without any awareness of the County's overall financial condition. In fact, during our audit field work, the Legislature was unaware how much fund balance was available because the accounting records were in such disarray.

Bank Reconciliations – We examined all 87 bank reconciliations (including 32 general fund accounts, 10 special grant fund accounts, three County road fund accounts, 11 enterprise fund accounts, 10 capital project fund accounts, one special district fund account and 20 trust and agency fund accounts) prepared during one month of our audit period.<sup>16</sup>

We found that 14 of these reconciliations were prepared timely but did not properly reconcile the balances recorded in the accounting records with the balances shown on the bank statements. While most of these discrepancies occurred because the accounting records were not updated for interest earnings, we found that one bank account was reconciled using an incorrect methodology which, among other things, double counted checks paid and led to overstating the recorded cash balance by \$346,000. This occurred because the finance office clerk continued to use a previous clerk's complicated methodology to reconcile the account. No updates to the methodology were implemented to simplify the process and correct the errors.

In addition, we found that several departments reconciled their own bank accounts and did not attempt to reconcile these accounts with the County's financial accounting system. We also found that 93 issued checks totaling \$21,754 were outstanding for more than one year and many were dated as far back as 2015.

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14 The highway and the health and human services committees.

15 Includes the budget and finance, judiciary and public safety, personnel, buildings and grounds, solid waste and agriculture/planning/environmental committees.

16 Refer to Appendix B for information on our sampling methodology.

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Department Financial Records – Many departments, including three of the largest,<sup>17</sup> maintained financial records separate from the County’s financial accounting system because they did not receive financial reports or did not want to rely on the finance office because they previously had problems with missing or inaccurate information posted by finance office staff. Personnel in various departments told us that they maintained their own set of accounting records so they could effectively manage departmental operations.

We surveyed employees who used the financial accounting system, and more than 50 percent responded that they maintained separate records. Of the employees surveyed, more than 50 percent estimated that the time spent maintaining these records averaged 2.4 hours per week.

Because of inadequate records and the lack of reports, County officials did not have reliable financial information on which to base financial decisions. Therefore, officials had no way to know the County’s actual financial position at any given time. Furthermore, as of January 2019, the County had \$19,300 in aid on hold pending completion of the CPA audit and will likely see more aid placed on hold until officials comply with audit requirements. As a result of our audit, officials hired a consultant to bring the records and reports into compliance and address previous audit findings and recommendations at a cost of at least \$336,000, of which approximately \$16,700 is scheduled to be paid in October 2019.

## **What Do We Recommend?**

The Legislature should:

1. Fill key positions, such as the County Administrator, in a reasonable timeframe.
2. Update and develop policies and procedures integral to effectively managing County finances.
3. Provide active and consistent oversight of the County’s finances, which would include ensuring that reported audit deficiencies are corrected by County officials.
4. Ensure that the Legislature and Legislative committees receive accurate and complete interim financial and budget reports that they need to manage County finances.
5. Ensure that the AUD is filed with OSC timely and any other mandatory financial reporting is completed within the required timeframes.

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<sup>17</sup> The health, highway and social services departments



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County officials should:

6. Provide the Legislature with accurate and timely financial information.
7. Establish a plan to provide needed direction and supervision to the finance office staff that includes the correction of current deficiencies in the accounting and reporting functions.
8. Ensure monthly financial reports and other financial information, such as bank reconciliations, are timely and accurately prepared.

# Appendix A: Response From County Officials

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## CORTLAND COUNTY

60 Central Avenue  
Cortland NY 13045

Kevin Whitney  
Chair, Cortland County Legislature

Eric Mulvihill  
Clerk of the Legislature

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October 24, 2019  
Unit Name: Cortland County  
Audit Report Title: Financial Management and Reporting

### **Audit Report Number: 2019M-162**

Cortland County has reviewed the New York State Comptroller's recommendations outlined in Audit Report 2019M-162. For each recommendation included in the audit report, the following is our corrective action(s) taken or proposed. For recommendations where corrective action has not been taken or proposed, we have included explanations.

**Audit Recommendations #1** - Fill key positions, such as the County Administrator, in a reasonable timeframe.

**Corrective Plan of Action #1** –The Cortland County Legislature has hired a Director of Finance, effective July 1, 2019. In addition the positions of an Assistant Director of Finance and Manager of Audit and Financial Projects, were both hired effective September 3, 2019. The job duties and responsibilities of these positions are attached as an exhibit to this correspondence.

Interviews for the position of County Administrator have been ongoing since the beginning of 2019. It is unknown when the position may be filled. The Chairman of the County Legislature continues to serve as the Acting County Administrator while a search committee comprised of Legislators, members of the business community, as well as the Presidents of SUNY Cortland and Tompkins Cortland Community College conduct interviews with prospective candidates. At this date the committee has been unable to advance a finalist candidate to the full Legislature for consideration.

The Cortland County Treasurer's position is elected and currently remains unfilled. Presently there are three unpaid Deputy Treasurers who were appointed in 2019. The first Deputy Treasurer is responsible for day-to-day cash transactions as well as fulfilling other statutory responsibilities such as issuing certificates of residency, responding to trust and estate claims from the Courts, issuing bail refund checks, and approving for property tax installment agreements. While there is no candidate on the ballot for the November 5<sup>th</sup> general election there currently are multiple write-in campaigns that have been announced for the position of Treasurer. The Legislature has no sovereign authority over the Treasurer's office and previous public referendum to eliminate the office and replace it with an appointed Comptroller with specific job duties and educational requirements was rejected by the voters of Cortland County.

**Implementation Date:** It is unknown when the Administrator search committee will make a recommendation to the Legislature for consideration.

**Person Responsible for Implementation:** Cortland County Legislature



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**Audit Recommendation #2:** Update and develop policies and procedures integral to effectively managing County finance.

**Corrective Plan of Action #2:** In 2018, the Cortland County Legislature issued requests for proposals to solicit the services of an outside financial firm to assist the County with preparing its financial records for the required annual independent audit as well as to assist with the preparation of the New York State Comptroller's required annual update document (AUD) and to develop policies and procedures for the County's finance department.

**Implementation Date:** The County hired [REDACTED] in November 2018 to prepare County financial records for audit and reporting. Due to the condition and disarray of those records the process has taken considerably longer than anticipated. The process was complicated by the myriad number of accounts the County currently maintains and previous efforts to rename/renumber existing accounts. [REDACTED] has attempted to document and re-engineer existing financial processes and procedures to improve performance, but to date the effort has not yielded the anticipated results. To date the County has incurred over \$350,000.00 in expenses from [REDACTED] to bring the County financial records into order in anticipation of filing the required AUD for 2017 and 2018. The County has also expensed nearly \$18,000 with the [REDACTED] to prepare the AUD documents. The County Director of Finance has begun reviewing existing policies and procedures. A training for employees who utilize the County's accounting software is planned for November 13<sup>th</sup>, 18<sup>th</sup>, and 20<sup>th</sup>.

**Person Responsible for Implementation:** The Director of Finance with assistance from Assistant Director of Finance, Manager of Audit and Financial Projects and Director of Information Technology

**Audit Recommendation #3:** Provide active and consistent oversight of the County's finances, which would include ensuring that reported audit deficiencies are corrected by County officials.

**Corrective Plan of Action #3:** The Director of Finance is in the process of reviewing the County's 2019 financial information. Moving forward, monthly budget to actual reports will be provided to the Legislature's Budget and Finance Committee, along with projected year end fund balance and reserve amounts and cash balances starting in 2020. Budget adjustments and overages are currently being monitored as they are noted. The Director of Finance anticipates reviewing the budget variances monthly starting in 2020. Regarding external audit findings, all findings reported by the external auditors will be reviewed by the Director of Finance with the Budget and Finance Committee and corrected as soon as possible.

**Implementation Date:** The County is still in the process of completing the year-end 2017 and 2018 external audits. In addition, 2019 accounting records are being reviewed and corrected as areas of concern are identified. It is anticipated the 2017 and 2018 external audits will be completed by December 31, 2019. Without these audits completed, it is not deemed prudent to submit reports with unaudited information and known errors to the Budget & Finance Committee. Once the external audit reports are received, the Director of Finance will work with County departments to correct any deficiencies noted.



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Chair, Cortland County Legislature

Eric Mulvihill  
Clerk of the Legislature

**Person Responsible for Implementation:** Director of Finance and Budget & Finance Committee

**Audit Recommendation #4:** Ensure that the Legislature and Legislative committees receive accurate and complete interim financial and budget reports that they need to manage County finances.

**Corrective Plan of Action #4:** The Personnel Committee currently receives a budget to actual report for all departments under this committee. As noted above, the Director of Finance, starting in 2020, plans on providing the Budget & Finance Committee monthly reports showing budget to actual and projected fund balance, along with cash balances. The Director of Finance will work with individual committees to determine the financial information they feel would be most beneficial. Department Heads will be informed of the information requested monthly and the Budget and Finance office will work with them on how best to provide this information. In addition, training is being scheduled in 2020 for County departments on the financial software system.

**Implementation Date:** Fiscal Year 2020

**Person Responsible for Implementation:** Director of Finance, Legislative committees, and County Department Heads

**Audit Recommendation #5:** Ensure that the New York State Comptroller's Annual Update Document is filed with the Office of the New York State Comptroller in a timely manner and that any other mandatory financial reporting is completed within the required timeframes.

**Corrective Plan of Action #5:** The Director of Finance, in conjunction with [REDACTED] are working on creating processes and procedures related to financial reporting which will ensure the accounting records are up-to-date. This will allow for the timely preparation of accurate financial reports and audits, allowing the County to timely file the required reports.

**Implementation Date:** It is anticipated all reports for 2019 going forward will be filed timely.

**Person Responsible for Implementation:** Director of Finance

**Audit Recommendation#6:** Provide the Legislature with accurate and timely financial information.

**Corrective Plan of Action #6:** Presently select Legislative oversight committees receive monthly budget reports. This practice will be extended to all Legislative committees starting in 2020.

**Implementation Date:** Fiscal Year 2020

**Person Responsible for Implementation:** Legislative committees and Department Heads



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**Audit Recommendation #7:** Establish a plan to provide needed direction and supervision to the finance office staff that includes the correction of current deficiencies in the accounting and reporting functions.

**Corrective Plan of Action #7:** The County hired a Director of Finance and Assistant Director of Finance mid-2019. Among their responsibilities is to provide oversight of the finance office staff. They are also responsible for reviewing any deficiencies and creating corrective actions to ensure these deficiencies are resolved. Trainings are being provided to employees on the proper use of the County's financial software system and specific accounting functions. It is anticipated additional trainings will be provided regarding the County Purchasing Policy and purchasing processes.

**Implementation Date:** This recommendation has been implemented.

**Person Responsible for Implementation:** Director of Finance and Assistant Director of Finance

**Audit Recommendation #8:** Ensure monthly financial reports and other financial information, such as bank reconciliations, are timely and accurately prepared.

**Corrective Plan of Action #8:** The Director of Finance, in conjunction with [REDACTED] are working on creating processes and procedures related to financial reporting which will ensure the accounting records are up-to-date. This will allow for the timely preparation of accurate financial reports. The County is currently without a Treasurer and bank reconciliations, while timely, are not reviewed. Discrepancies noted while completing these reconciliations are discussed with the Director of Finance. Write-in campaigns for the position of Treasurer are taking place and, after the November elections, the County may have a Treasurer starting in 2020. Once there is a Treasurer, it is expected bank reconciliations will be reviewed when completed.

**Implementation Date:** Fiscal year 2020.

**Person Responsible for Implementation:** Director of Finance, Assistant Director of Finance and Treasurer;

Respectfully Submitted,

Kevin Whitney,  
Chairman, Cortland County Legislature

## Appendix B: Audit Methodology and Standards

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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 County officials and employees to gain an understanding of the County's generation and use of records and reports, and to determine whether various financial policies and procedures were in place.
- We examined the Legislature's resolutions and vendor contracts to determine whether officials were up-to-date on filing the AUD and the required annual external audit had been performed.
- We examined the Legislature's minutes to determine whether it was receiving any financial information.
- We reviewed the bank reconciliations for all 87 bank accounts for one month during the audit period to determine whether they were prepared accurately and in a timely manner. We used our professional judgment to select September 2018. We reviewed all the bank statements for our test month to determine whether outstanding checks and deposits-in-transit had cleared the bank.
- We reviewed previous OSC and CPA audits to identify the findings and recommendations and determined whether they had been corrected.
- We examined job descriptions and histories for key financial positions to identify responsibilities and periods of vacancy.
- We surveyed 66 users of the financial reporting system to determine whether employees felt they had received adequate training and/or were maintaining financial records separate from the financial reporting system.

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 relevant population size and the sample selected for examination.

The Legislature 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

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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 Legislature to make the CAP available for public review in the County Clerk's office.

## Appendix C: Resources and Services

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### **Regional Office Directory**

[www.osc.state.ny.us/localgov/regional\\_directory.pdf](http://www.osc.state.ny.us/localgov/regional_directory.pdf)

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

[www.osc.state.ny.us/localgov/costsavings/index.htm](http://www.osc.state.ny.us/localgov/costsavings/index.htm)

### **Fiscal Stress Monitoring** – Resources for local government officials experiencing fiscal problems

[www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm](http://www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm)

### **Local Government Management Guides** – Series of publications that include technical information and suggested practices for local government management

[www.osc.state.ny.us/localgov/pubs/listacctg.htm#lmgm](http://www.osc.state.ny.us/localgov/pubs/listacctg.htm#lmgm)

### **Planning and Budgeting Guides** – Resources for developing multiyear financial, capital, strategic and other plans

[www.osc.state.ny.us/localgov/planbudget/index.htm](http://www.osc.state.ny.us/localgov/planbudget/index.htm)

### **Protecting Sensitive Data and Other Local Government Assets** – A non-technical cybersecurity guide for local government leaders

[www.osc.state.ny.us/localgov/pubs/cyber-security-guide.pdf](http://www.osc.state.ny.us/localgov/pubs/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/localgov/finreporting/index.htm](http://www.osc.state.ny.us/localgov/finreporting/index.htm)

### **Research Reports/Publications** – Reports on major policy issues facing local governments and State policy-makers

[www.osc.state.ny.us/localgov/researchpubs/index.htm](http://www.osc.state.ny.us/localgov/researchpubs/index.htm)

### **Training** – Resources for local government officials on in-person and online training opportunities on a wide range of topics

[www.osc.state.ny.us/localgov/academy/index.htm](http://www.osc.state.ny.us/localgov/academy/index.htm)



## Contact

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