

# Village of Stillwater

## Capital Project and Settlement Award Accounting

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DECEMBER 2017

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

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# Report Highlights

## Village of Stillwater

### Audit Objective

Determine whether the Village's water supply capital project and settlement proceeds were accounted for and monitored appropriately.

### Key Findings

- The Clerk-Treasurer did not provide budget-to-actual reports of revenues and expenditures or project balances for assets and liabilities to the Board. Although budget amendments were authorized by the Mayor, they were not authorized by the Board.
- The Clerk-Treasurer accounted for water fund transactions in the general fund instead of the water fund, which resulted in overstating the general fund operating surplus and fund balance for 2014-15 by \$420,641.
- The Board overrode the 2017-18 property tax levy limit and increased the tax levy by 21 percent, even though unassigned fund balance would provide enough funding for operations for nearly two years without a tax levy.

### Key Recommendations

- Attend training for governmental accounting and recordkeeping.
- Correct the accounting errors identified in this report and resubmit the related annual update documents (AUDs) to our office.
- Periodically review the Clerk-Treasurer's financial records to ensure errors and irregularities do not exist.

Except as specified in Appendix A, Village officials generally agreed with our recommendations and indicated they planned to take corrective action. Appendix B includes our comments on issues raised in the Village response letter.

### Background

The Village of Stillwater (Village) is located in the Town of Stillwater in Saratoga County and provides residents with services, including general government support, fire protection, street maintenance, snow removal and water and sewer. The Village's budgeted appropriations are primarily funded by real property taxes, County sales tax distributions and user charges.

A five-member Board of Trustees (Board), composed of a Mayor and four Trustees, is responsible for the general management and control of the Village's financial affairs. The Mayor serves as the chief executive officer and is responsible for day-to-day management. The Board-appointed Clerk-Treasurer<sup>1</sup> serves as the chief financial officer and is responsible for receiving, disbursing and accounting for Village funds; preparing monthly and annual financial reports and other reporting requirements.

#### Quick Facts

Population	1,738
Employees	6
2017-18 General Appropriations	\$837,800
2017-18 Water Appropriations	\$418,500

### Audit Period

April 21, 2009 – April 30, 2017

<sup>1</sup> The current Clerk-Treasurer was appointed July 16, 2012.

# Capital Project and Settlement Award Accounting

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From the 1940s to 1977, a local manufacturing company discharged as much as 1.3 million pounds of polychlorinated biphenyls<sup>2</sup> (PCBs) from its capacitor manufacturing plants at the Hudson Falls and Fort Edward facilities into the Hudson River.<sup>3</sup> On February 25, 2009, a legal suit was filed on behalf of the Village, neighboring municipalities and a special district<sup>4</sup> against the company for contaminating municipal property and drinking water supplies. In April 2009, the Board authorized a capital project for the construction of a water supply pipeline from the Saratoga County Water Authority to its preexisting water holding tanks to permanently provide clean drinking water to its residents. The pipeline was approved by the New York State Department of Health (DOH) and placed into service in March 2012. The project was officially completed and closed in February 2014. On March 18, 2014, a \$7,950,000 settlement was agreed to by the involved parties. The Village received more than \$4.3 million.<sup>5</sup>

## How Should Officials Account for and Monitor Capital Projects?

Capital projects are generally long-term (i.e., ongoing for more than one year), require large sums of money to acquire, develop, improve or maintain various facilities, and can be financed by various resources. The Clerk-Treasurer is responsible for maintaining complete and accurate financial records for each authorized project with sufficient information to document the project's financial history, establish accountability for resources provided and accurately report information on an annual basis. Although bond anticipation notes (BANs) are normally accounted for as short-term liabilities, debt issued by the Environmental

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2 A polychlorinated biphenyl (PCB) is an organic chlorine compound, once widely used as dielectric and coolant fluids in electrical apparatus, carbonless copy paper and in heat transfer fluids. Because of its environmental toxicity and classification as a persistent organic pollutant, PCB production was banned and rendered as a definite carcinogen in humans. According to the United States Environmental Protection Agency (EPA), PCBs cause cancer in animals and are probable human carcinogens.

3 In February 2002, the EPA issued a record of decision for the Hudson River PCBs Superfund Site that called for targeted environmental dredging of approximately 2.65 million cubic yards of PCB-contaminated sediment from a 40-mile section of the Upper Hudson River from Fort Edward to Troy, NY. "Superfund" refers to the Comprehensive Environmental Response, Compensation and Liability Act, enacted in 1980 to create a tax on chemical and petroleum industries and provide broad federal authority to respond directly to releases or threatened releases of hazardous substances that may endanger public health or the environment. In the summer of 2008, as part of a pre-dredging monitoring program to characterize PCB concentrations at municipal water supplies, the New York State Department of Health (DOH) tested and detected the presence of PCBs in the Village's water supply. In January 2009, the EPA and the Village agreed to the installation of a temporary water filtration system for the Village prior to the start of the first phase of dredging.

4 The parties included the Town of Stillwater, Town of Waterford, Water Commissioners of the Town of Waterford and the Village of Waterford.

5 The settlement proceeds were maintained in an escrow account until the parties mutually agreed upon their respective allocation of the award on September 16, 2014.

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Facilities Corporation (EFC)<sup>6</sup> is treated differently. The entire authorized amount of the issuance should be recorded as a revenue, with the proceeds held by the trustee bank recorded as cash with fiscal agent.<sup>7</sup> Our Office provides guidance<sup>8</sup> on such issuances through an accounting release issued in August 1999.<sup>9</sup>

The Clerk-Treasurer should provide budget-to-actual reports of revenues and expenditures or project balances for assets and liabilities to the Board in a timely manner throughout the project. Routine monitoring by the Board helps to ensure that projects remain on schedule and within budget.

### **The Former Clerk-Treasurer Did Not Appropriately Record and Report Debt Proceeds**

The former Clerk-Treasurer failed to record a deposit and subsequent disbursement of \$700,000 on August 12, 2010, to renew a BAN issued on August 12, 2009. Additionally, the former Clerk-Treasurer incorrectly recorded a \$3,892,000 long-term<sup>10</sup> BAN, issued and held by the EFC in 2011; specifically, instead of recording the entire authorized amount as a revenue and cash held by the trustee as cash with fiscal agent, she recorded each disbursement from the EFC as if it were a BAN issuance. These errors occurred because the former Clerk-Treasurer was not aware of the proper accounting treatment for these transactions. As a result, revenues and expenditures were understated in Village records and reports as well as annual update documents (AUDs) as of May 31, 2011 and short-term and long-term liabilities and cash were not accurately recorded and reported until the project was closed on January 21, 2014, and the long-term BAN was refinanced by the issuance of a serial bond totaling \$3,655,000. The failure to accurately record and report revenues, expenditures, liabilities and cash limits the ability of the Board to provide effective oversight and project management.

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6 The EFC provides funding (i.e., grants and loans) for eligible projects through a Drinking Water State Revolving Fund (DWSRF). The DWSRF is administered jointly by EFC and DOH. Since its inception in 1996, the program has provided more than \$5.24 billion in low-cost financing, including over \$337 million in grants to disadvantaged communities for drinking water improvement projects across the State.

7 As amounts are drawn down, amounts recorded as cash with fiscal agent are reclassified as cash.

8 Proceeds should be recorded in the same manner as bonds or bond anticipation notes issued directly by the local government and debt service payments are budgeted and recognized as expenditures in the funds responsible for paying the debt.

9 <http://www.osc.state.ny.us/localgov/pubs/releases/efcrel1.htm>

10 More than one year.

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## **The Board Did Not Adequately Monitor the Capital Project**

The Village hired an engineering firm to provide planning and engineering services for the project. The firm established and maintained an adequate detailed budget for the project and the Clerk-Treasurer provided schedules of EFC disbursements to the Board at the monthly meetings if EFC disbursements were received in the prior month. However, the Clerk-Treasurer did not provide budget-to-actual reports of revenues and expenditures or project balances for assets and liabilities to the Board. Additionally, although the Mayor authorized the firm to update the budget, the Board was not involved and the EFC released funds in accordance with updated budgets and supporting documentation.

Village officials informed us they were not aware that budget-to-actual reports should have been provided to, and reviewed by, the Board. Without adequate monitoring by the Board, there is a risk that a project could be delayed or cost more than anticipated.

## **How Should the Clerk-Treasurer Account for Settlement Proceeds and Other Financial Activity?**

Governmental accounting systems must present fairly and with full disclosure the funds and activities of the governmental unit. Accounting systems should be organized and operated on a fund basis. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equity or balances, and changes therein, which are segregated for carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The general fund is the principal operating fund used to account for all operations not required to be recorded in a separate fund, while a water fund is a special revenue fund used to account for water operations.

Village officials should account for all water related revenues and expenditures in the water fund to provide a complete and transparent account of all water related transactions. Using a separate fund for water revenues helps officials determine if the water rates are set at a level to recover costs of providing water service and segregates water operations from other Village functions. Although there is no legal restriction on the use of surplus water funds, such as those resulting from unexpected revenues or settlements, for general fund purposes, if Village officials use water fund money for general fund purposes, they should record those transactions in a transparent manner, such as through interfund transfers.

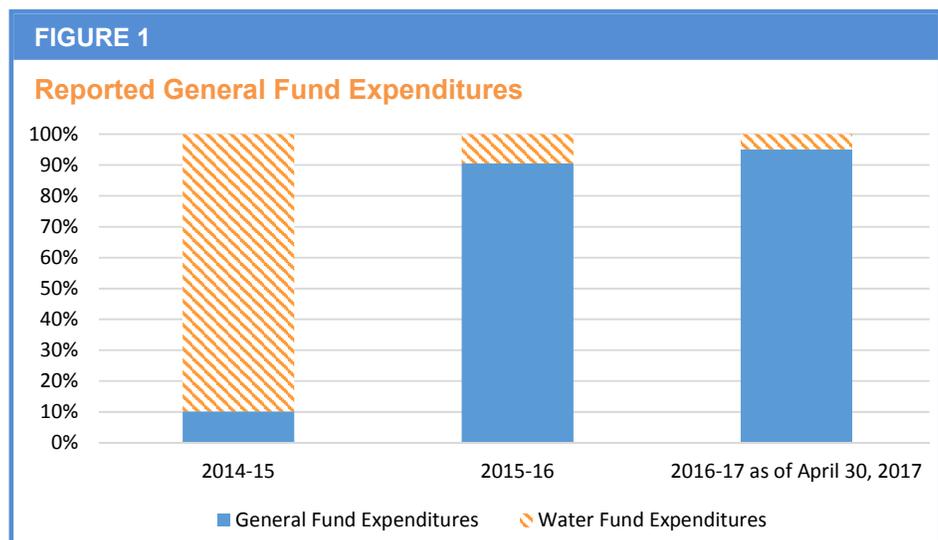
Multiyear planning can also be a vital tool for Villages, especially those with significant fluctuations in revenues and expenditures. It allows decision-makers to set long-term priorities and work toward goals. A multiyear plan can also help residents and elected officials see the impact of fiscal decisions over time.

## The Clerk-Treasurer Did Not Appropriately Account for Settlement Proceeds and Water Related Expenditures

The Clerk-Treasurer recorded settlement proceeds of more than \$4.3 million in the general fund, rather than the water fund. While the settlement agreement did not identify any legal restrictions for the proceeds, the settlement was specifically related to contamination of the Village's property and drinking water supplies and various Board actions provided the Village's intent to use the proceeds for expenditures related to water operations and/or water related capital projects.

Specifically, the Board authorized the use of the settlement proceeds to pay off the debt incurred to undertake a capital project to obtain and provide safe drinking water to its residents in April of 2014, five months prior to receiving the proceeds. The Board's intent provides the basis for these proceeds belonging in the Village's water fund. Further, all expenditures utilizing the settlement proceeds, through April 30, 2017 were for water purposes and Village officials indicated they intended to use the remaining proceeds for water related purposes.

Additionally, in 2014-15, the Clerk-Treasurer recorded four material water related transactions in the general fund, which significantly affected and continue to misrepresent the financial condition of the general and water funds. The Clerk-Treasurer recorded an expenditure of approximately \$3.5 million for the repayment of a water project serial bond in the general fund. Additionally, in January 2015, the Clerk-Treasurer recorded an expenditure totaling \$184,030 for rebates<sup>11</sup> to water customers in the general fund and reclassified settlement proceeds of \$255,000 as reserved general fund balance to establish a debt service reserve for an outstanding bond. Figure 1 shows the percentage of water related expenditures paid from the general fund.



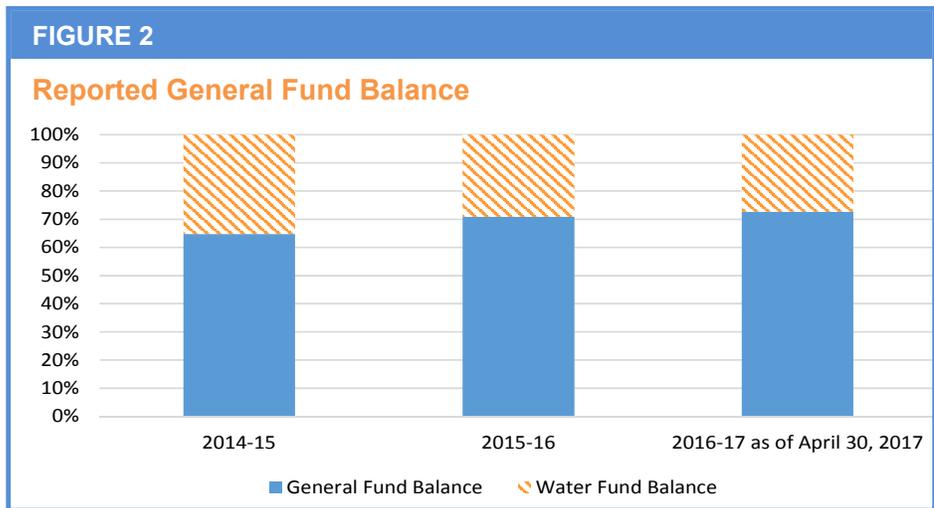
<sup>11</sup> On June 1, 2012, the Village charged water customers a fee for paying the debt to construct the water supply pipeline on their property tax bills. Amounts were deposited with property tax collections and accounted for in the general fund. At the end of the property tax collection cycle, the amounts were transferred to a newly established bank account and accounted for as special assessments in the water fund. During 2013-14, Village officials accounted for the collections and debt service payments in the water fund. Upon satisfying the debt obligation and abolishing the charge, the Board determined that funds existed to issue a rebate to customers subject to the charges at the time of the previous April water billing.

As a result, the Village's records and reports<sup>12</sup> misrepresented financial information for 2014-15 and 2015-16. Additionally, because there have been no adjustments to the accounting records through April 30, 2017, the records and reports will misrepresent financial information for 2016-17.

This accounting treatment<sup>13</sup> resulted in the Village overstating general fund operating surplus and fund balance for 2014-15 by \$420,641 and understating the water fund operating surplus and fund balance by the same amount. The Clerk-Treasurer continued to record the use of the water related settlement proceeds<sup>14</sup> in the general fund, which contributed to the inaccuracies in the general and water funds. As of April 30, 2017, the fund balance in the general fund was overstated by \$313,873. Figure 2 shows the percentage of general fund balance that should be attributed to the water fund.

While still accounting for water fund transactions in the general fund, the Board authorized an override of the property tax levy limit for 2017-18 for employee benefit and street paving costs. The 2017-18 adopted budget includes an increase in the real property tax levy of 21 percent, or \$63,010, over the prior year. As of May 31, 2017, the Village's reported unassigned general fund balance was 218 percent of the ensuing year's tax levy and the corrected unassigned general fund balance would be 170 percent of

the ensuing year's tax levy, which would provide enough funding for operations for nearly two years without a tax levy. Had the water activity been properly accounted for in the water fund, the general fund financial condition still would have shown that such a large tax increase was not necessary.



12 Including AUDs submitted to our Office.

13 For the fiscal year ending May 31, 2015, the Village also recognized nine instances of interest revenue totaling \$487, one instance of a miscellaneous revenue totaling \$323, two disbursements related to the water supply project totaling \$20,090, in addition to the four material transactions identified.

14 The Clerk-Treasurer recorded 22 entries for interest revenue totaling \$718, five entries for water related debt service expenditures totaling \$76,815 and an entry for an expenditure for engineering services to provide a water infrastructure improvement project totaling \$30,672.

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By accounting for water fund assets, revenues, expenditures and a reserve in the general fund, Village officials have significantly decreased the transparency of the Village's financial condition and operations. Additionally, the transparency of Village operations was further reduced when the Village overrode the tax cap while reporting a significant amount of general fund balance. Village officials also lack the necessary information to adequately analyze general and water fund operations and develop a multiyear plan to set long-term priorities, work toward goals and show the impact of financial decisions.

### **What Do We Recommend?**

The Clerk-Treasurer should:

1. Maintain complete and accurate financial records and reports.
2. Attend training for governmental accounting and recordkeeping. Appendix D has a link to available training offered by our office.
3. Provide budget-to-actual reports of revenues and expenditures or project balances for assets and liabilities to the Board for each capital project.
4. Account for water related transactions in the water fund.
5. Correct the accounting errors identified in this report using the suggested adjusting journal entries we provided, and resubmit related AUDs to our office.

The Board should:

6. Monitor capital project budgets by reviewing budget-to-actual reports provided by the Clerk-Treasurer.
7. Periodically review the Clerk-Treasurer's financial records to ensure errors and irregularities do not exist.

# Appendix A: Response From Village Officials

## VILLAGE OF STILLWATER

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CLERK/TREASURER  
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October 31, 2017

New York State Office of the State Comptroller  
Attn: Jeffrey Leonard, Chief Examiner  
Glens Falls Regional Office  
One Broad Street Plaza  
Glens Falls, NY 12801-4396

Re: Village of Stillwater  
Capital Project and Settlement Award Accounting  
Report of Examination 2017M-163

Dear Chief Examiner:

This letter serves as the Village of Stillwater's response to the Comptroller's Draft Report of Examination in the above-referenced matter, as well as the Village's proposed Corrective Action Plan.

Initially, the Village notes that the Comptroller's report, which refers to the actions of the "Clerk-Treasurer" and "Board" fails to distinguish that current Clerk-Treasurer and elected members of the Village Board were not in office between the April 2009 start and February 2014 close of the capital project, or at the time of the March 2014 settlement of the litigation. In addition, the Comptroller's office did not interview the former Clerk, Mayor or Board members who were in office during said time period.

See  
Note 1  
Page 11

### Recording and Reporting of BAN Debt Proceeds in 2009 and 2011

The Village acknowledges that the former Clerk-Treasurer did not record debt proceedings on a BAN from 2009 and 2011.

Corrective action plan: as stipulated, the capital project was closed properly in 2014 and therefore no corrective action is planned.

Monitoring of the 2009 Capital Project

The Village takes exception to the implied lack of Village Board oversight during the 2009 capital water project to connect the Village water system to the Saratoga County Water Authority. The Board authorized the Mayor to execute all documents necessary to arrange for funding of the project and associated contracts. The project as originally designed and scoped by the Village's engineers was for \$6,000,000. Subsequent funding approval by the United States Department of Agriculture-Rural Development resulted in a final loan of \$3,887,000, a grant of \$1,995,000 and an amount to be paid directly by the Village of \$5,000 for an authorized total of \$5,887,000.

See  
Note 2  
Page 11

The Mayor designated one Village Trustee to be the point person for all aspects of the water project including serving as liaison with the agencies, engineers and contractors. Each contract was authorized by the Board through a resolution. The engineering contract required detailed on-site construction monitoring of each contractor. As each contractor completed work and submitted vouchers for payment under terms of the contract, the engineers reviewed each submittal and resolved any discrepancies with the contractor before submitting the voucher to the Village. Upon receipt of the voucher, the Village Trustee reviewed it for compliance. Each voucher was then presented at a Board meeting and approved by at least three members of the Board which is standard procedure for all expense vouchers. Only then were vouchers submitted to the NYS Environmental Facilities Corporation and/or to USDA-RD for the transfer of funds to the Village accounts. The Treasurer would then submit payment to the responsible contractor.

In order to receive federal funding, the Village was required to undergo and submit independent audits performed in accordance with the requirements of OMB Circular A-133. Accordingly, the Board entered into a contract with Bollam, Sheedy, Torani & Company, LLP. Two compliant audits were performed and the results submitted to USDA-RD.

See  
Note 3  
Page 11

As part of the Trustee's monthly reports, the physical construction status and project financial status were reported to the Board. As the Form E Rural Development/EFC Project Budget/Cost Certification was revised during the project, it was provided to the Board members. The project benefited by a well-defined design and work by excellent contractors. The result was a final project cost of just over \$4,953,331. In 2014, the Board authorized the Mayor to release

any further claim on the grant money of approximately \$933,669. Therefore, it is concluded that the Board carefully reviewed the project status and costs with the result being a water supply system that works well as designed and was significantly under budget. We believe this was a significant accomplishment for the Village.

Corrective action plan: The Village agrees that budget-to-actual reports should be prepared and reviewed by the Board on future capital projects.

Accounting for Settlement Proceeds and Water Related Expenditures

The Comptroller's office was notified by Village counsel prior to deposit of the 2014 settlement process into the Village's general fund. The Comptroller's report acknowledges that there is no legal restriction on the deposit and use of said settlement funds. With respect to Board intent and decision-making as to the use of the settlement funds, the Village notes that the Board's membership has changed frequently and that a prior Board cannot bind a future's Board decision-making. Accordingly, the Village disagrees that it understated the financial condition of its water budget because settlement funds were deposited in the general fund.

See Note 4 Page 11
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Corrective action plan: The Village acknowledges the Comptroller's municipal planning recommendations and concurs that interfund transfers should be utilized and recorded for water related operations. The Village will cooperate with the Comptroller's Office with respect to the suggested adjusting journal entries. The current Clerk-Treasurer will attend training for governmental accounting and accounting and recordkeeping. For future capital projects, budget to actual reports of revenues and expenditures or project balances for assets and liabilities will be provided by the Clerk-Treasurer to the Board for review. The Board will also periodically review the Clerk-Treasurer financial records to ensure errors and irregularities do not exist.

Very truly yours,

Frank Tatum  
Mayor

## Appendix B: OSC Comments on the Village's Response

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### Note 1

We amended our report to indicate that the current Clerk-Treasurer was appointed on July 16, 2012 and to distinguish between the current and former Clerk-Treasurer. Additionally, the audit team spoke with a current Board member who was in office at the time of the March 18, 2014 settlement and reviewed Board minutes from the time period and practices identified by the current Clerk-Treasurer who indicated she followed the same practices as the former Clerk-Treasurer.

### Note 2

While the Board may have authorized the Mayor to execute all documents necessary, the Clerk-Treasurer should provide budget-to-actual reports to the Board for routine monitoring. Without such information the Board could not perform oversight of the project.

### Note 3

Although two compliance audits in accordance with Office of Management Budget (OMB) Circular A-133 may have been performed, such audits generally relate to the proper use of federal funds. Our audit objective was to determine whether the Village's water supply capital project and settlement proceeds were accounted for and monitored appropriately.

### Note 4

We acknowledge there was no legal restriction on the deposit and use of settlement money. However, as stated in the report, the Board's actions at the time of receiving the money demonstrated its intention to use the proceeds for water related operations and/or capital projects. Furthermore, subsequent to depositing the money into the general fund, the Village expended the settlement money from the general fund for water related operations. As a result, revenues and expenditures for water related activities were not accounted for in an accurate and transparent manner. Instead, these water fund activities were accounted for in the general fund and resulted in the water fund balance being understated.

## Appendix C: 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, we performed the following audit procedures:

- We reviewed the attorney engagement letter and settlement agreement and held discussions with local officials to gain an understanding of the purpose of the suit filed against the local manufacturing company.
- We reviewed Board minutes and interviewed Village officials related to monitoring the capital project.
- We reviewed bank statements, accounting records and source documents to determine the accuracy of capital project accounting records.
- We reviewed the accounting records to determine whether required water supply project transactions were recorded<sup>15</sup> and judgmentally selected required debt issuance, grant revenue and expenditure transactions to determine whether they were accurately recorded and reported.
- We reviewed Board minutes, bank statements, accounting records and annual update documents and held discussions with Village officials to gain an understanding of the accounting treatment and planned uses of settlement proceeds. We also determined the purpose and accuracy of revenue and expenditure transactions.
- We reviewed the special assessments charged to water customers and the amounts repaid to determine whether they were accurately recorded and reported.

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.

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<sup>15</sup> Certain transactions must be recorded to comply with GAAP (generally accepted accounting principles). Required transactions may include balance sheet, revenue and expenditure transactions.

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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-Treasurer's office.

## Appendix D: 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/lgli/pdf/cybersecurityguide.pdf](http://www.osc.state.ny.us/localgov/lgli/pdf/cybersecurityguide.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)

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