

New Suffolk Common School District

Board Oversight and Local Finance Law

DECEMBER 2018



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

Contents

- Report Highlights 1**

- Board Oversight 2**
 - How Can a Board Provide Adequate Oversight? 2
 - The Board Did Not Provide Adequate Oversight of the
Treasurer’s Duties 2
 - The Board Did Not Audit All Non-Payroll Disbursements 3
 - The Board Did Not Ensure Oversight of the Payroll Process 3
 - The Board Did Not Ensure Oversight of Bank Transfers 4
 - What Do We Recommend? 4

- Local Finance Law 6**
 - What Does Local Finance Law Authorize? 6
 - The District Did Not Comply With Local Finance Law 6
 - What Do We Recommend? 7

- Appendix A – Response From District Officials 8**

- Appendix B – Audit Methodology and Standards 14**

- Appendix C – Resources and Services 16**

Report Highlights

New Suffolk Common School District

Audit Objectives

Determine whether the Board provided adequate oversight of the District's financial operations.

Determine whether the Board and District officials complied with Local Finance Law when using a line of credit.

Key Findings

- The Treasurer's duties are not properly segregated and the Board and District officials did not provide adequate oversight over disbursements.
- We reviewed 46 non-payroll disbursements totaling \$531,934 and determined 19 (41 percent) totaling \$233,492 did not include any Board members' initials to indicate they were audited. The remaining 27 claims totaling \$298,442 that had initials did not include dates to determine when the claims audit had occurred.
- We reviewed 76 payroll transactions totaling \$113,485 and found the Principal had not certified any of them.
- The Board did not comply with Local Finance Law when authorizing \$220,000 of borrowing using a line of credit.

Key Recommendations

- Establish compensating controls to routinely monitor and review the Treasurer's work.
- Audit and approve all claims before they are paid.
- Establish procedures to review and certify payroll prior to disbursement, and ensure proper support is included.
- Comply with Local Finance Law when authorizing District borrowing.

District officials agreed with our findings and indicated they plan to initiate corrective action.

Background

The New Suffolk Common School District (District) is located in the Town of Southold, Suffolk County. The District is governed by the Board of Education (Board), which comprises three elected Trustees. The Board is responsible for the general management and control of the District's financial and educational affairs. The Principal of Schools is the chief administrator and is responsible for the District's day to day management, including the certification of payroll, under the Board's direction.

The Business Manager/Treasurer is responsible for disbursing funds, computing payroll, signing checks, initiating wire transfers, preparing bank reconciliations, maintaining accounting records and preparing financial reports.

The District operates one school for kindergarten through grade six. The District pays tuition for students in grades seven through 12 to attend neighboring school districts.

Quick Facts

Employees	11 Full- and Part-time
Students	27
2016-17 Payroll Expenditures	\$401,599
2016-17 Non-Payroll Expenditures	\$634,896
2017-18 Budgeted Appropriations	\$1.1 million
Bank Line of Credit	\$220,000

Audit Period

July 1, 2016 – January 31, 2018

Board Oversight

How Can a Board Provide Adequate Oversight?

It is essential that a board adopt policies and implement procedures to provide reasonable assurance that cash and other resources are properly safeguarded and to ensure financial transactions are supported, authorized and recorded accurately. In addition, every claim against a district must contain enough supporting documentation to show that purchases of goods and services represent actual and necessary expenditures. To prevent paying claims that are not for valid district purposes, the board should carefully audit all claims prior to payment. Additionally, a board resolution authorizing the treasurer to pay should be done prior to the check release (except those claims legally permitted to be paid in advance of audit) consistent with the monthly audit of the claims.

Duties should be properly segregated so that no one person controls all aspects of a transaction. Board oversight becomes particularly important in smaller operations because employees are required to perform duties that should optimally be segregated. If such segregation of duties is not practicable, the board should implement compensating controls, such as having someone other than the treasurer review the bank statements and cleared check images. The absence of written policies and procedures and the concentration of key financial duties with one individual, without adequate oversight or compensating controls, increases the risk of errors or irregularities occurring and not being detected.

District policy indicates that the Treasurer is responsible for preparing payroll. The Principal is responsible for establishing procedures to certify and ensure the payroll's accuracy and integrity. A duly certified payroll is one that has been examined to confirm that individuals listed are currently employed by the District and that the title, hours worked, and wages listed are correct.

The Board Did Not Provide Adequate Oversight of the Treasurer's Duties

The Treasurer (a part-time employee who works full-time elsewhere) performs all aspects of the disbursement process at an offsite remote location with limited oversight and no policies to follow. Her duties include creating and signing checks, preparing payroll, transferring funds electronically, recording transactions and reconciling bank accounts. Given the small size of this District, segregation of duties is not practicable. However, the Board did not implement compensating controls to reduce the risk of errors not being detected. Instead, the Treasurer is permitted to perform all financial duties with no oversight and, in some instances, without a claims audit. District officials do not review bank statements and canceled check images or certify payroll.

When the key duties of cash handling, recordkeeping and reconciliation are concentrated with one person, there is an increased risk that errors or irregularities could occur and remain undetected and uncorrected.

The Board Did Not Audit All Non-Payroll Disbursements

We reviewed 46 non-payroll disbursements totaling \$531,934 to determine whether they were properly supported, recorded, for proper District purposes and authorized prior to payment. We determined 19 claims (41 percent) totaling \$233,492 did not include any Board members' initials to indicate they were audited. The remaining 27 claims totaling \$298,442 that had initials did not include dates to determine when the claims audit had occurred. The Board minutes included only a statement acknowledging "receipt of financial reports," but did not include information about what claims were audited and approved. Review of the claims also showed the following:

- Seven checks totaling \$1,045 for utilities were legally permitted to be paid in advance of audit,¹ but there was no Board resolution authorizing the Treasurer to pay utilities prior to audit.
- Three claims totaling \$1,018 included \$77 of sales tax which should have been avoided. For example, the District paid \$911 for new blinds purchased from a vendor that regularly deals with tax exempt forms.
- Two claims totaling \$114 were not adequately supported. For example, a \$42 claim included a prior balance due of \$32 that had no support to verify it was unpaid.

District officials told us they review all general disbursements prior to the Treasurer mailing them but the Board does not approve the checks by resolution until the subsequent month, making it appear as if the approval came after disbursement.

Although we did not find any material discrepancies with the District's general disbursements, when claims are paid without the Board's audit and approval, there is a material risk that unauthorized District disbursements could occur and remain undetected.

The Board Did Not Ensure Oversight of the Payroll Process

In August 2013, the Board adopted a policy requiring the Principal to certify payrolls. However, the Principal has not certified payrolls in accordance with

¹ The governing board of a school district generally may, by resolution, authorize payment in advance for public utility services, postage, freight, and express charges. Public utility services generally include electric, gas, water, sewer, and telephone services.

the policy. The Principal told us he was not aware of the policy until the 2017-18 school year and has recently begun a review process. Prior to the 2017-18 school year, the Treasurer prepared the payroll with no oversight or independent review. District officials explained that the current procedure includes the Principal's review. However, the Principal's certification occurs the month following the payroll disbursements; there is no review or oversight of the payroll prior to issuing paychecks or direct deposits.

Further, the Principal provides the signed certifications to the Clerk, who told us she does not maintain them. Instead, she throws them away after the Board meeting. Because the certification is the only review of the Treasurer's payroll work, without a proper certification process, there is an increased risk that unauthorized changes could be made to employees' pay, fictitious employees could be added to the payroll, or other errors and irregularities could occur without being detected by District officials.

We reviewed 76 payroll transactions totaling \$113,485 to determine whether they were properly supported, authorized, recorded and for proper District purposes. Although the Principal had not certified any of the payrolls we reviewed, we found only minor issues, which we discussed with District officials.

The Board Did Not Ensure Oversight of Bank Transfers

The Treasurer has full access to all bank accounts without oversight or policies to follow. The Treasurer is able to independently conduct online transactions, prepare all disbursements, receive the un-opened mailed bank statements, and reconcile the accounts. No one else reviews or oversees the banking activity.

We reviewed all 41 bank transfers totaling \$2.2 million to determine whether they were properly supported, authorized, recorded and for proper District purposes. We found one minor issue: a \$250 withdrawal from the District's bank account did not have supporting documentation to indicate it was authorized and a proper District expense. The Treasurer said the withdrawal was an automatic debit from the bank account for a fee associated with the District's line of credit.

While we found no evidence of fraud, without proper oversight of the Treasurer's duties, there is an increased risk that erroneous disbursements could be made and remain undetected. Therefore, the Board and District officials cannot be certain that funds are used solely for legitimate purposes.

What Do We Recommend?

The Board should:

1. Establish policies and procedures to adequately mitigate the risks involved in the lack of segregation of duties and to address the review of claims.

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2. Audit and approve all claims before they are paid.
 3. Segregate the Treasurer's duties or establish mitigating controls to routinely monitor and review the Treasurer's work.
 4. Review the monthly bank statements including canceled check images.

The Principal should:

5. Establish procedures to review and certify payrolls prior to disbursement, and ensure proper support is included.

Local Finance Law

What Does Local Finance Law Authorize?

As a rule, no debt may be incurred by a school district, unless authorized pursuant to Local Finance Law (LFL).² LFL permits school districts to borrow money using only certain types of obligations. These include serial bonds, bond anticipation notes, tax anticipation notes, revenue anticipation notes, capital notes, budget notes and deficiency notes.³ School districts are not authorized by LFL to borrow by establishing a line of credit with a bank.⁴

The District Did Not Comply With Local Finance Law

This District, like many Suffolk County school districts, has cash flow problems due to the timing of property tax receipts. However, instead of using a method authorized by LFL, District officials borrowed funds using two line of credit (LOC) agreements they applied for at a local bank.

On October 25, 2016, the Treasurer and Board President signed a LOC application. On November 8, 2016, the Board authorized the Treasurer to enter into a \$120,000 LOC agreement for the 2016-17 school year. Although the Board authorization happened after the application was signed, the bank LOC approval letter was dated November 18, 2016. On November 14, 2017, the Board authorized a second LOC for \$100,000, and all three Board members signed the second LOC application that same day. The Treasurer signed the application on November 20, 2017. The District borrowed a total of \$202,000 under the LOCs, and repaid a total of \$25,000 in principal. As of January 31, 2018, the LOC balance was \$177,000.

District officials indicated that they use this method because they believe it is less expensive than other short-term borrowing options. However, there is no analysis supporting this assertion. The Board President stated the bank manager recommended the LOC. The Treasurer stated their consulting accountant agreed with the bank manager's recommendation citing the LOC as the least expensive financing source for the lack of cash flow.

District officials indicated that they did not comply with LFL because they were not aware of the law. Because the District did not follow statutes, there is an increased risk that questionable borrowing activity could occur. In addition to the lack of statutory authority, obligations issued under LFL carry with them a pledge of the District's faith and credit for the payment of the debt,⁵ secured by a

² LFL Section 176.00.

³ LFL Section 20.00.

⁴ See OSC Opinion Number 88-45.

⁵ New York State Constitution Article VIII, Section 2; LFL Section 100.00

promise both to pay and to use the District's general revenue powers (e.g., taxing power) to produce sufficient funds to pay debt service when due. Under the LOC agreements signed by District officials, they made a promise to pay, secured by giving the lender a security interest/lien in the District's property.

What Do We Recommend?

District officials should:

6. Stop using LOCs and borrow in accordance with Local Finance Law.
7. Consult with the District's attorney to determine how to resolve the outstanding LOC.

Appendix A: Response From District Officials

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1295 4TH STREET – PO BOX 111
NEW SUFFOLK NEW YORK 11956
631-734-6940

BOARD OF TRUSTEES
TONY DILL, PRESIDENT
JOSEPH POLASHOCK, VICE PRESIDENT
LAUREN GRANT, MEMBER

NANCY CARNEY, PRINCIPAL

November 26, 2018

Mr. Ira McCracken, Chief Examiner
Division of Local Government and School Accountability
Office of the State Comptroller
NYS Office Building, Room 3A10
Veterans Memorial Highway
Hauppauge, New York 11785-5533

Reference: District Response to OSC Draft Audit Report, *Board Oversight and Local Finance Law, Report of Examination 2018M-177*

Dear Mr. McCracken,

The New Suffolk Common School District is in receipt of the above referenced draft report from your office. Attached please find our response to each of the recommendations contained therein. We appreciate the thoroughness of your auditor's work as well as their willingness to consider our very small size and limited staff resources when forming their recommendations.

Sincerely,

James G. Dill, Jr., President
Board of Trustees
New Suffolk Common School District

NEW SUFFOLK COMMON SCHOOL DISTRICT
1295 Fourth Street, Post Office Box 111
New Suffolk, New York 11956

DISTRICT RESPONSE TO OSC AUDIT RECOMMENDATIONS

The New Suffolk Common School District hereby offers the following responses to the recommendations contained in the draft findings of the OSC audit entitled *Board Oversight and Local Finance Law: Report of Examination 2018-M177*.

The audit report cites four corrective actions and policies the Board of Trustees and the School Principal should implement to insure adequate oversight of the work of the District Business Manager (nee Treasurer). In several cases the report recommends the strengthening of existing practices and in others the implementation of new procedures. The Board accepts each of the recommendations as valid and has begun to take steps to institute corrective actions in each instance. The following response will outline those actions in the context of the four specific recommendations in the report.

1. RECOMMENDATION

The Board should establish policies and procedures to adequately mitigate the risks involved in the lack of segregation of duties and to address the review of claims.

DISTRICT RESPONSE

Due to the extremely small size of the District, the Treasurer's position has always been a part time position. Neither the total work load nor the District finances warranted making this a full time position or hiring any supplemental staff. Although Board meetings have always been held on a monthly basis, we recognize this is inadequate to permit the Board to closely monitor all actions of the Treasurer. A number of bills (including payrolls) must be paid between the monthly meetings. Although attempts have been made to monitor those actions, they have been only partially successful. Financial reviews and discussions at the regular monthly Board meetings have often had to focus on past events rather than overseeing future actions.

To address this situation, beginning last October, the Board effectively doubled the number of its meetings per year, adding a "work session" held halfway between the regularly scheduled monthly meetings. These additional meetings enable the Treasurer to report on the financial condition of the District, to answer questions and to present claims to the Board member tasked with internal audit responsibilities for review and approval. It then permits the Board to authorize the issuance of all audited claims prior to actual disbursement. The greater frequency of meetings enables the Treasurer to minimize instances in which the pressure of time requires her to make decisions or take actions without prior Board knowledge or approval.

2. RECOMMENDATION

The Board should audit and approve all claims before they are paid.

DISTRICT RESPONSE

This recommendation has been made before and the Board has tried to comply with it. However the internal audit process was limited to one evening a month and proved inadequate to audit all outstanding claims and obtain Board approval prior to every payment. The process was cumbersome, rushed and yielded very delayed payment of a number of valid, outstanding claims.

In view of these problems, the Board has instituted a more frequent and organized procedure for our internal audit process. First and foremost, the audit process will now take place twice a month largely eliminating delays in approving and paying pending claims.

In addition to more frequent audit sessions, the Board has formalized the process for claims review, approval and payment into a series of mandatory steps. Initially the Treasurer is to assemble the claims invoice together with all supporting materials (approved purchase order, shipping invoice, delivery receipt, etc.) and provide this material to the internal claims auditor (a member of the Board of Trustees) prior to each bi-monthly meeting of the Board of Trustees. After review of the supporting material, if all is in order, the auditor is to initial and date the invoice and check stub. The Treasurer is then to submit to the Board for approval during the formal meeting a list of checks to be issued in payment of the approved claims. Upon approval of that list by formal vote of the entire Board, the claims packets are given to a different Board member to countersign the checks after which both the packets and signed checks are returned to the Treasurer for mailing and filing.

This procedure has been utilized for the past two months and is working smoothly. Adequate time is available to review each claim and issue payment to all approved claims in a timely manner. It is the Board's intention to continue these procedures and to incorporate them into a formal internal audit procedure policy in the next few months.

3. RECOMMENDATION

The Board should segregate the Treasurer's duties or establish mitigating controls to routinely monitor and review the Treasurer's work.

DISTRICT RESPONSE

Due to the extremely small size of the District, it is impractical to hire additional support staff to permit formal segregation of the Treasurer's duties. We have, however, taken a number of steps to oversee her performance. In addition to the audit process described above, the Board and Principal have instituted the following measures:

3.1 Payrolls are submitted to the Principal for approval prior to disbursement (see response to Recommendation 5 below).

3.2 When received, monthly bank statements are routed to the Board President for review. A copy is subsequently given to the Treasurer for her use and the original given to the District Clerk for attachment to the minutes of the regular monthly Board meeting.

3.3 At the regular monthly Board meetings, the Treasurer is required to submit the following reports for approval by the Board of Trustees:

A monthly update of an Expense vs. Budget spreadsheet that tracks total expenses to date against the approved budget amounts on a line-by-line basis.

A Check Detail Report that lists each check issued in the past month, the entity paid and the amount.

A Payroll Report approved by the Principal showing the salaries and individuals paid.

A General Fund Report (both with respect to the Checking Account and the Money Market Account) showing all deposits, transfers and withdrawals during the past month.

Individual Board members are free to ask any questions or seek any explanation from the Treasurer regarding any of these reports or to inquire as to any possible missing material.

Given the constraints imposed by our size, we believe these steps, when instituted as a whole, provide adequate oversight of the Treasurer's functions.

4. RECOMMENDATION

The Board should review the monthly bank statements including canceled check images.

DISTRICT RESPONSE

The Board agrees with this recommendation and consequently has instituted the following procedure:

Bank statements happen to be mailed to the school around the tenth of each month, usually just prior to the regular monthly meeting of the Board of Trustees. District mail is picked up at the Post Office by the School Secretary. When bank statements are included in that mail, she is to route them to the Board President. The President will review the statements and compare them with the reports generated by the Treasurer which are provided to Board members just prior to the regular monthly meeting.

Assuming there is a direct correlation between the bank and Treasurer's reports, the President will then provide a copy to the Treasurer for her files and deliver the original statement to the District Clerk for attachment to the minutes of that monthly meeting.

5. RECOMMENDATION

The Principal should establish procedures to review and certify payrolls prior to disbursement, and ensure proper support is included.

DISTRICT RESPONSE

For years the District has paid its faculty and staff on a bi-weekly basis using standard bank checks. A routine was worked out enabling the Principal (a part-time employee) to set aside a particular time when the payroll checks could be reviewed and certified prior to disbursement. A few years ago, the District switched to the electronic payment of teacher and staff salaries. This occasioned a significantly different time schedule regarding both the preparation and certification of the payroll. It has taken some time to establish a new, workable schedule to insure payroll certification based upon this method of payroll disbursement.

A new schedule has now been established. On the weeks that payrolls are to be paid, the Treasurer will submit the entire payroll to the Principal for purposes of certification on Tuesday. Upon review, the Principal will certify the payroll and return same to the Treasurer for transmission to the bank by Wednesday (per banking regulations) allowing the funds to be transferred electronically into the recipient's individual accounts by Friday, the official "pay day".

Although this revision has already been put into practice, it will necessitate an alteration in our existing policy regarding payrolls and certification. That alteration is presently being drafted.

6. RECOMMENDATION

The District must comply with Local Financing Law when authorizing District borrowing.

DISTRICT RESPONSE

For many years the District carried a Fund Balance sufficient to absorb our expenses between July and January, the earliest time when initial revenues for the current fiscal year were received. However prior audits by the Office of the State Comptroller have cited the District for carrying too large a Fund Balance. The District has tried to comply with that finding, returning funds to the public by reducing the Tax Levy and operating the District at a planned deficit over a period of several years. That process has seen the Fund Balance drop to a point where it is no longer sufficient to absorb the normal fall semester expenses.

The district was thus forced to consider a means of short term borrowing to provide operating funds for this period. Discussions with local banks as well as a New York Municipal Finance Advisory firm all indicated the best approach for us was to obtain an unsecured line of credit from our local bank. None of these organizations (all based in New York State) suggested such a practice ran counter to Local Finance Law. Consequently we have obtained financing utilized an unsecured line of credit for the past two years.

We currently hold a one year unsecured line of credit for a maximum of \$195,000. It expires on December 31, 2018. Bank regulations do not permit this line of credit to be cancelled prior to its expiration date.

In May 2018, during this audit, the District was advised for the first time that holding this line of credit was not permitted. The current line of credit had been secured five months earlier and, at that time, carried a significant balance due. Furthermore the District was in the midst of arranging a long term serial bond issue to obtain the necessary funds to comply with a directive from the Commissioner of Education. Those bonds were to be sold in September 2018.

Given these circumstances, the District felt priority must be given to not jeopardizing the upcoming bond issue. We were advised that seeking an initial TAN issue at the same time would greatly complicate how our bonds would be viewed and thus the interest rates we would have to pay.

In view of these factors, a decision was made to delay issuance of a TAN or equivalent short term financing until the 2019/20 academic year. In the meantime we have tried to keep the outstanding balance on our existing line of credit to a minimum, drawing on it only when necessary to finance operations for the last two months of 2018. We do not plan to renew that line of credit after December 31, 2018.

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 District officials and reviewed Board minutes, bank statements and accounting records related to the District's financial activities to gain an understanding of the internal controls over the disbursing, recording, reconciling and reporting of financial transactions.
- We compared check images on the test period's bank statements to determine whether the check matched the District's accounting records.
- We reviewed 46 non-payroll check disbursements totaling \$531,934 made during a test period to assess whether they were approved before payment was made, supported by adequate documentation and for appropriate District purposes. The test period consisted of three months of the 19-month audit period totaling \$1,154,032. We selected the two largest and one smallest month total disbursement amounts, which represented about 47 percent of the population.
- We reviewed 76 payroll transactions totaling \$113,485 during a test period to determine whether payments were correct and supported. The test sample of four payroll periods is approximately 10 percent of the total population of 42 payroll periods in the audit period totaling \$699,419. We chose the two highest and two smallest dollar amount payroll periods, along with all checks paid to the Treasurer during the audit period.
- We tested all transfer activity (including the line of credit) totaling over \$2.2 million for the entire audit period to verify all activity was appropriate and approved.
- We obtained and researched related law, Board resolutions and loan applications regarding the lines of credit.

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

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

A written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law, Section 2116-1(3) (c) of New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make the CAP available for public review in the Clerk's office.

Appendix C: Resources and Services

Regional Office Directory

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

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

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

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

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

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

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

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

Contact

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