

Onondaga Central School District

Financial Condition Management and Fuel Records

DECEMBER 2018



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

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Report Highlights

Onondaga Central School District

Audit Objective

Determine whether the Board and District officials:

- Effectively managed the District's financial condition.
- Ensured that the District's fuel records were accurate and all fuel was accounted for.

Key Findings

- The Board has maintained general fund unrestricted fund balance close to the 4 percent statutory limit.
- Adopted budgets consistently overestimated appropriations due to conservative budget practices. As a result, the District experienced unplanned operating surpluses in two of the three completed fiscal years reviewed.
- During the past two years, the District's total fund balance increased by nearly \$1.66 million, or 43 percent (from \$3.88 million to \$5.54 million). The District allocated most of this fund balance increase to its reserve (restricted) funds, which increased by \$1.50 million, or 65 percent (from \$2.31 million to \$3.81 million).
- Fuel inventory reconciliations were not documented or reviewed.

Key Recommendations

- Closely monitor unrestricted fund balance and reserves to ensure balances remain reasonable.
- Adopt annual budgets that contain realistic estimates for appropriations.
- Ensure fuel inventory reconciliations are properly documented and reviewed.

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

Background

The Onondaga Central School District (District) serves the Towns of Lafayette, Marcellus, Onondaga and Otisco in Onondaga County. The District is governed by the Board of Education (Board), comprised of seven elected members, which is responsible for the general management and control of the District's financial affairs.

The Superintendent of Schools (Superintendent) is the District's chief executive officer, responsible for its day-to-day management and for budget development and administration. The Business Administrator is responsible for the District's business activities.

Quick Facts

Enrollment	825
Employees	270
2017-18 Budgeted Appropriations	\$20.9 million

Audit Period

July 1, 2016 – January 31, 2018

We extended our scope period back to July 1, 2014 to review fund balance and budgeting trends, and forward to May 2, 2018 to perform a reconciliation of fuel inventory.

Financial Condition Management

What Is Effective Financial Condition Management?

To effectively manage financial condition, a board should adopt realistic and structurally balanced budgets, based on historical or known trends, in which recurring revenues finance recurring expenditures. The board must estimate what the district will spend and the amounts it will receive in revenue, estimate how much fund balance will be available at fiscal year-end and determine the expected tax levy needed to balance the budget. Accurate budget estimates help ensure the tax levy is not greater than necessary.

The board must also maintain a reasonable level of fund balance, which is the difference between revenues and expenditures accumulated over time. Boards may retain a portion of fund balance for unexpected events and cash flow but must do so within statutory limits. New York State Real Property Tax Law¹ (RPTL) limits the amount of unrestricted fund balance that a school district can retain to no more than 4 percent of the subsequent year's budget.

When fund balance is appropriated in the budget, there is an expectation of an operating deficit (expenditures exceeding revenues) to be financed by the appropriated fund balance. This allows a school district to use excess fund balance accumulated in prior years. Sound budgeting practices provide that adopted annual budgets should not routinely appropriate fund balance that will not actually be needed.

Districts may also establish reserves to restrict a reasonable portion of fund balance for a specific purpose (for example, capital projects or retirement expenditures) in compliance with relevant laws. Prudent fiscal management includes establishing reserves needed to address long-term obligations or planned future expenditures. Therefore, it is important that a board adopt a written plan to communicate its rationale for establishing reserve funds, objectives for each reserve, targeted funding levels and conditions under which reserves will be used or replenished. A board should periodically review reserves to ensure that reserve amounts are reasonable.²

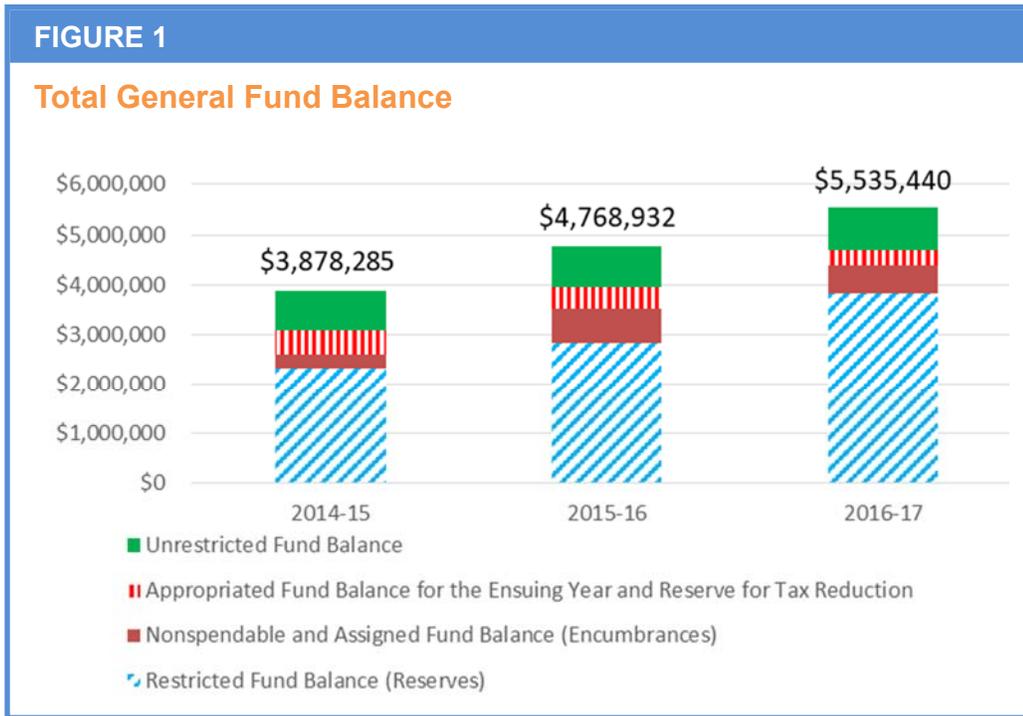
Fund Balance Has Increased, and the Board Appropriated Fund Balance and Reserves That Were Not Used

The District has maintained its unrestricted fund balance at the 4 percent statutory limit for the last three completed fiscal years (2014-15 through 2016-17). However, during the past two years, the District's total fund balance has increased nearly \$1.66 million, or 43 percent (from \$3.88 million to \$5.54 million). The

¹ New York State Real Property Tax Law Section 1318

² For more information, please refer to our Local Government Management Guide on Reserve Funds: <http://www.osc.state.ny.us/localgov/pubs/lgmg/reservefunds.pdf>

District allocated most of the fund balance increase to its reserve funds (restricted fund balance), which have increased 65 percent or \$1.50 million (from \$2.31 million to \$3.81 million) during the same period (Figure 1).



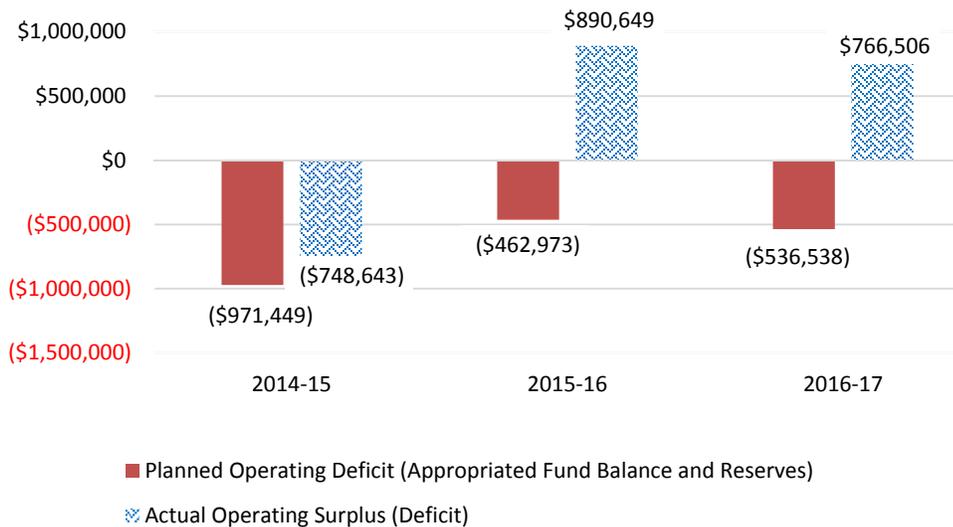
Further, the District appropriated fund balance and reserves that it did not always use (Figure 2), while raising the real property tax levy an average \$150,700 each of the last three years, or 1.6 percent annually. Officials appropriated fund balance and reserves totaling \$971,449 in the 2014-15 budget, \$462,973 in 2015-16 and \$536,538 in 2016-17.³ The only year the District used appropriated fund balance was in 2014-15, when it incurred an actual operating deficit by using \$748,643 of the \$971,449 that was appropriated.

In 2015-16 and 2016-17, the District generated operating surpluses totaling almost \$1.7 million. While it did use \$277,427⁴ (67 percent) in appropriated reserves during these years, it did not use the remaining \$722,084⁵ budgeted as a financing source because actual revenues exceeded expenditures both years.

3 For 2014-15, \$590,449 in fund balance and \$381,000 in reserves; for 2015-16, \$246,973 in fund balance and \$216,000 in reserves; and for 2016-17, \$336,538 in fund balance and \$200,000 in reserves.

4 \$143,075 in 2015-16 and \$134,352 in 2016-17

5 \$138,573 remaining of appropriated reserves, and the entire \$583,511 of appropriated fund balance

FIGURE 2**Planned Operating Deficit vs. Actual Operating Results**

Based on year-to-date operating results, the District will also not need to use the fund balance and reserves appropriated in the 2017-18 budget totaling \$674,503.⁶ As of July 20, 2018, District officials were anticipating an operating surplus of approximately \$889,000 for the 2017-18 fiscal year rather than the planned operating deficit that was budgeted (\$674,503). Appropriating fund balance that is not used gives the appearance that unrestricted fund balance is within the statutory limit, but is in effect a reservation of fund balance that circumvents the 4 percent maximum.

The District did not need to use most of the fund balance it appropriated as a financing source because budgeted appropriation accounts were overestimated. We compared the District's budgeted revenues and appropriations with actual results of operations for the 2014-15 through 2016-17 fiscal years and found that revenue estimates were realistic. However, District officials overestimated appropriations, spending nearly \$2.7 million less than planned during this three-year period.

⁶ The District appropriated fund balance and reserves totaling \$308,545 and \$365,958, respectively.

Figure 3: Budget-to-Actual Comparison – Appropriations

	2014-15	2015-16	2016-17	Total
Appropriations	\$19,741,257	\$20,264,915	\$20,558,700	\$60,564,872
Actual Expenditures	\$19,474,836	\$18,914,509	\$19,497,709	\$57,887,054
Amount Under Budget	\$266,421	\$1,350,406	\$1,060,991	\$2,677,818
Percentage Under Budget	1.3%	6.7%	5.2%	4.4%

The District also made certain transfers to the capital projects fund each year that were not included in the original adopted budgets. For example, the Board increased the 2016-17 budget by \$645,110 after the voters approved propositions for a capital project and the purchase of two buses. Similarly, the Board increased the budget in 2014-15 by \$565,530 and in 2015-16 by \$299,477 for transfers made to the capital project fund after the District voters approved propositions to purchase buses. The Board committed these funds for the capital purchases in lieu of issuing debt. Factoring in these amendments to the budgets, the District's variances increased to 4 percent in 2014-15 and 8 percent in 2015-16 and 2016-17, or an average of 7 percent over the three-year period.

The District expended less than budgeted, in part, because the Board adopted budgets with conservative estimates; namely, in certain appropriations for employee benefits,⁷ contractual expenditures⁸ and personal services,⁹ with expenditures totaling \$2.1 million under budget over the last three years (averaging approximately \$700,000 per year or 20 percent). For example, employee benefits expenditures were \$529,413 and \$546,341 under budget in 2015-16 and 2016-17, respectively (18 percent each year). District officials told us they strive to budget conservatively due to the volatility of certain appropriation lines, and that they overbudgeted employee benefits to have sufficient appropriations available for transfer to other accounts if expenditures in other accounts exceeded budget estimates.

Further, as of June 30, 2017, the District reported six general fund reserves (unemployment, employee benefit accrued liability, retirement, tax certiorari, and two capital reserves¹⁰) totaling \$3.8 million. District officials evaluated the balances in each reserve fund and developed a reserve fund plan that is updated by management and reviewed by the Board annually.¹¹ The plan addresses the use and maintenance of the reserves including the purpose, funding method, funding levels and last activity of each reserve.

⁷ State retirement, social security, unemployment insurance and health insurance

⁸ High school electricity, material and supplies, liability insurance, gasoline, central printing and mailing, teaching – regular school

⁹ Wheeler Elementary secretary salary, CSE Director salary and special education secretary salary

¹⁰ Two voter-approved capital reserves with maximum funding amounts of \$1.5 million (approved 2012) and \$3 million (approved 2017)

¹¹ Last revised March 2018

As of June 30, 2017, the District's 2012 capital reserve and the unemployment, employee benefit accrued liability and retirement reserves were fully funded, based on the District's reserve fund plan. The 2017 capital reserve had a balance of \$100,000, which was well below the \$3 million maximum funding limit. District officials told us they plan to use up to \$500,000 of the surplus expected to be generated in the 2017-18 fiscal year to help fund this reserve.

Given that this District has maintained its unrestricted fund balance at the 4 percent statutory limit over the past several years and most of its reserve funds are fully funded, the Board and District officials should review their current conservative budgeting practices. While a conservative approach to budgeting can be prudent, it should be re-evaluated in light of the \$1.7 million in operating surpluses incurred in 2015-16 and 2016-17 and the \$889,000 operating surplus projected for 2017-18. If the Board continues the same budgeting practices, it will likely continue to generate annual operating surpluses and not use any of the fund balance it appropriates, which could lead to the accumulation of unrestricted fund balance or reserve funds that exceed the District's needs. As a result, significant funds could be withheld from productive use that would benefit District taxpayers.

What Do We Recommend?

The Board and District officials should:

1. Adopt annual budgets that contain realistic estimates for appropriations based on historical or other known factors.
2. Continue to review and assess the reserve funds for reasonableness and ensure that the District's unrestricted fund balance stays within the statutory limit.
3. Discontinue the practice of appropriating fund balance that is not used. If the District starts to accumulate excess fund balance, officials should use the surplus funds as a financing source for:
 - Funding one-time expenditures,
 - Funding needed reserves,
 - Paying off debt, and/or
 - Reducing District property taxes.

Fuel Inventory

The District maintains two above-ground fuel tanks: a 4,000-gallon diesel fuel tank and a 2,000-gallon gasoline tank. From July 1, 2016 through May 2, 2018, the District purchased 59,800 gallons of diesel fuel and 32,570 gallons of gasoline, totaling \$172,600. The District maintains a fleet of 42 vehicles/machines¹² that use fuel.

The transportation secretary (secretary) is responsible for placing fuel orders, receiving fuel deliveries and monitoring fuel usage. The District uses an electronic fuel inventory system (system) which tracks inventory including fuel deliveries and gallons dispensed. District employees dispense fuel from the pump by inserting a vehicle-specific key and entering the vehicle's odometer reading and the driver's PIN (personal identification number). The system generates a record of the vehicle identification name and number, odometer reading, time of day, gallons and the fuel type pumped. The system also maintains historical totals of fuel dispensed by driver and vehicle. The secretary can produce fuel usage reports at any time.

How Should Fuel Inventory Records Be Maintained and Fuel Inventories Safeguarded?

District officials are responsible for designing controls over fuel use to ensure fuel inventories are safeguarded and protected against the risk of loss, waste and misuse. To accomplish this, fuel inventory records should be properly maintained to account for the amount of fuel purchased, used and on hand.

District officials should ensure that the fuel inventory records are periodically reconciled to delivery and usage records and to fuel level tank readings showing the amount of fuel on hand. In addition, usage reports should be periodically reviewed for reasonableness. Any material discrepancies disclosed in the reconciliation process and records review should be investigated and resolved.

The District Did Not Maintain Adequate Fuel Inventory Records and Fuel Was Not Properly Accounted For

The secretary told us she performed periodic fuel inventory reconciliations as follows. For diesel fuel, she used a stick-measured reading to determine the number of inches of fuel in the tank and then compared this measurement to a conversion chart to determine the number of gallons remaining in the tank. For gasoline, she obtained a gauge reading of the physical balance. She then compared the readings for both diesel fuel and gasoline to the system's balance. However, the secretary did not retain system reports used to perform the reconciliations or document the results of the reconciliations. In addition, District

¹² 29 buses, eight pieces of lawn equipment, four pickup trucks and one minivan

officials do not regularly review fuel usage reports for reasonableness to help ensure that fuel was used for District purposes.

Additionally, the fuel system does not automatically account for fuel deliveries based on actual fuel delivered; rather, the secretary manually enters gallons delivered from delivery receipts. We compared fuel amounts manually recorded in the system¹³ to fuel delivery invoices paid and found errors in the fuel deliveries entered. Specifically, 1,757 gallons of gasoline totaling \$2,813 and 6,617 gallons of diesel totaling \$10,493 were not entered into the system, resulting in inaccurate and incomplete fuel records.

We also compared fuel prices on the vendor invoices and to the fuel contract prices; except for minor discrepancies, which we discussed with officials, the District paid the contracted price for fuel delivered. In addition, we performed a fuel inventory reconciliation from March 5 to May 2, 2018 by obtaining physical beginning and ending inventory readings for each tank, obtaining supporting documentation for fuel purchases and usage during this period. We found no material differences. We also obtained and reviewed one week's worth of security camera footage of the fueling station¹⁴ to determine whether District employees were obtaining fuel exclusively for District vehicles and found no exceptions.

What Do We Recommend?

District officials should:

4. Ensure accurate fuel delivery and inventory records are maintained and periodic fuel inventory reconciliations are performed, documented and reviewed.
5. Review fuel usage reports for reasonableness.

¹³ From July 1, 2016 to January 31, 2018

¹⁴ We reviewed video footage of fueling activity for a time period of one week (beginning on January 17, 2018 and ending January 23, 2018). We fast-forwarded the video for periods of no activity at the pumps.

Appendix A: Response From District Officials

Onondaga Central School District

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Dear Ms. Wilcox:

This letter is the response from the Onondaga Central School District regarding the Draft Audit Report for the period covering July 1, 2016 through January 31, 2018. On behalf of Onondaga Central School District, we appreciate the opportunity to review our financial management practices and are pleased that the areas under review found no evidence of fraud or professional misconduct. We would also like thank you for your professionalism exhibited during the audit process, as we use these audits as a learning experience to best serve our District and tax payers.

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The district, our auditors, and financial advisors have carefully reviewed the findings. We understand, and recognize the recommendations of this report. The key findings:

1. The Board has maintained general fund unrestricted fund balance close to the 4 percent statutory limit.
2. Adopted budgets consistently overestimates appropriations due to conservative budget practices. As a result, the District experienced unplanned operating surpluses in two of the three completed fiscal years reviewed.
3. During the past two years, the District's total fund balance increased by nearly \$1.66 million, or 43 percent. The District allocated most of this fund balance increase to its reserve (restricted) funds, which increased by \$1.50 million, or 65 percent.
4. Fuel inventory reconciliations were not documented or reviewed.

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While the district respects the recommendations made in the audit, the Onondaga Central School District believes that our financial management practices provide long-term financial stability for our school district. The Board reviews its financial management practices and position regularly, taking advice and counsel from our external auditors and financial advisors. These advisors examine our financial position regularly and make recommendations to the Board and Administration, which we act appropriately on to best serve our school district and taxpayers.

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The Board and the Administration face daily and yearly uncertainties including, school aid, tax caps, unfunded mandates, and increases in employee benefit costs, retirement system contributions, and the unbudgeted unexpected cost for a large increase in the number of high cost students coming to our school district. The high costs of health care insurance for the employees is budgeted and negotiated regularly, which adds expenses to the district.

To insure that Onondaga Central School District remains physically secure we have always budgeted conservatively, which is limited with our current tax base and agricultural exemptions for a small district, complicated by the uncertainty of the funding from New York State each year. We must always plan for decreased revenues and anticipate increased expenses, but continue to practice smart fiscal planning so we are able to keep the tax levy on an average at .19% as we have for the last eight years. Moreover, we do our best to manage district funds responsibly for our taxpayers. We cannot anticipate having a surplus at the end of each fiscal year. The Board and Administration are committed to using taxpayer funds responsibly and reasonably to meet the educational needs of all students.

The district utilization of our reserves is a local decision and is consistent with the regulations that govern the reserves. They are set in place with the intent to save money for future needs, which the district has utilized such reserves to meet expenses while being in accord with regulations. The Board's position on this is in compliance with the state regulations on the establishment of its reserve fund and the laws that authorize the reserves based on established statutory limitations for each reserve. The Board supports an annual reserve plan, annually reviews the reserves, and approves appropriation of fund balance to the reserves. Reserve levels are determined based on the comfort level of the Board. At the March 15, 2018 Board of Education meeting, the Board of Education reviewed the districts reserve plan and discussed the recommendations from fiscal manager and auditors. This report from the state auditor will be verbally presented to the Board for approval of the corrective action plan. As result of those discussions, the Board will review recommendations for the corrective action plan, examine the reserve plan and review each reserve to allocate the use of fund balance.

In closing, the District will make every effort to implement a financial plan that we feel is realistic and in the best interest of the District and taxpayers. We will continue to work with our auditors and independent financial advisors to ensure that we continue to use taxpayer funds appropriately and prudently to provide a sound educational program and fiscal stability for our school district.

Sincerely,

Robin L. Price
Superintendent of Schools

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 the Board meeting minutes, resolutions and budget policies to gain an understanding of the budget process.
- We reviewed and analyzed the District's financial records and reports for the general and capital funds, including annual general fund budgets, audited financial statements, budget status reports and general ledgers.
- We analyzed the trend in total fund balance (restricted and unrestricted) in the general fund for the 2014-15 through 2016-17 fiscal years. We assessed reserve fund balance levels for reasonableness and compared unrestricted fund balance with the next years' budget appropriations to determine whether the District was within the statutory limit.
- We compared the general fund's total estimated revenues and budget appropriations with actual revenues and expenditures for the 2014-15 through 2016-17 fiscal years to determine whether District budgets were reasonable. We followed up with District officials on significant budget variances.
- Based on information provided by District officials, we projected results of operations to year end for 2017-18 and analyzed the impact on unrestricted and reserve fund balances.
- We gained an understanding of the District's electronic fuel system and recordkeeping process by interviewing District officials, reviewing reports generated from the system and observing the District's fuel tanks.
- We judgmentally selected one week of available camera footage (January 17 through January 23, 2018) to assess whether users were obtaining fuel only for District vehicles. We requested stored footages for as far back as the system had saved (January 17, 2018) and selected the first completed week retrieved prior to the beginning of fieldwork.¹⁵
- We performed a fuel inventory reconciliation by obtaining physical tank inventory readings on March 5, 2018 and accounting for fuel deliveries and usages (March 5 to May 2, 2018) and comparing this information to the physical tank inventory reading on May 2, 2018. We also compared the physical inventory readings obtained on March 5, 2018 and May 2, 2018 to the inventory figures in the fuel system.

¹⁵ Fieldwork began January 23, 2018.

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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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 District 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

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