

# Town of Frankfort

## Board Oversight

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**JUNE 2018**

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

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# Report Highlights

## Town of Frankfort

### Audit Objective

Determine whether the Town Board (Board) provided adequate oversight over financial activity and ensured receipts were deposited and disbursements were supported and authorized.

### Key Findings

- The Board did not establish compensating controls to help oversee the former Supervisor's work.
- Our tests of check disbursements totaling \$1.4 million disclosed three payments totaling \$36,380 that did not contain adequate support. In addition, one employee was overpaid \$1,100 and detailed time records were not maintained to support \$1,922 in hourly wages paid to another employee.
- The Board did not properly authorize health insurance benefits averaging \$183,000 annually for elected officials in 2016 and 2017.

### Key Recommendations

- Segregate the Supervisor's financial duties or establish sufficient compensating controls to provide oversight.
- Ensure that claims are retained and include proper supporting documentation before authorizing payment.
- Authorize all fringe benefits provided to all officials and employees.

Town officials agreed with our recommendations and indicated they plan to initiate corrective action.

### Background

The Town of Frankfort (Town) is located in Herkimer County (County). The Town is governed by an elected five-member Board composed of four council members and a Town Supervisor (Supervisor). The Board is responsible for oversight and general management of financial operations.

Subsequent to our prior audit,<sup>1</sup> the former Supervisor resigned in September 2017 and turned his chief fiscal officer duties over to his appointed Deputy Supervisor (Deputy). The Deputy served as chief fiscal officer through December 31, 2017 until the current Supervisor took office on January 1, 2018.

The Town and the Village of Frankfort (Village) formed the Frankfort Consolidated Health District (FCHD), which has been in existence since before 1990. The Supervisor<sup>2</sup> served as the FCHD's Board president and chief fiscal officer.

#### Quick Facts

Employees	48
Population	7,600
2017 Budget	\$4.2 million

### Audit Period

January 1, 2016 – August 31, 2017. We extended our audit scope period back to January 1, 2013 to quantify the amount of FCHD cash in the Town's bank account as of August 31, 2017.

<sup>1</sup> Refer to our prior audit report, *Town of Frankfort – Supervisor's Fiscal Responsibilities (2017M-192)*, issued in 2017. [www.osc.state.ny.us/localgov/audits/towns/2017/frankfort.pdf](http://www.osc.state.ny.us/localgov/audits/towns/2017/frankfort.pdf)

<sup>2</sup> The former Supervisor and other prior supervisors

# Board Oversight

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## What is Adequate Oversight of Financial Activity?

A town board is responsible for the oversight of the town's financial activity and establishing internal controls to safeguard resources. The board should adopt written policies and procedures to govern cash receipts and disbursements. When the supervisor is solely responsible for handling all aspects of cash receipts and disbursements (i.e., cash custody and recordkeeping), it is imperative that the board implement compensating controls.

Such controls could include policies and procedures to help ensure that all amounts due are properly collected, deposited in a timely manner and accurately accounted for, and disbursements are for proper purposes. For example, the board could provide for an independent review of monthly bank statements, canceled checks and reconciliations and a comparison of cash receipt records to deposits shown on bank statements.

New York State Town Law (Town Law)<sup>3</sup> requires the board to conduct an effective audit of claims before approving payment by the supervisor. The audit of claims should be a deliberate and thorough process allowing officials to determine whether proposed payments are for proper purposes and include evidence that the goods or services were received. The board should also oversee the payroll process to ensure that all compensation for personal services rendered is paid at board-approved rates and supported by adequate time records indicating that such services were actually performed.

The board must provide sufficient oversight to ensure that financial records are complete and up-to-date and transactions are recorded properly in accordance with the accounting system prescribed by the Office of the State Comptroller (OSC).<sup>4</sup> The board should request and receive regular financial reports from the supervisor to fulfill its oversight responsibility.

The supervisor should provide the board with monthly budget status reports so the board can assess whether revenues and expenditures are meeting budgetary expectations and take corrective action in a timely manner. Reports showing all money received and disbursed during the month and trial balance or balance sheet reports that include assets (e.g., cash), liabilities and fund equity for each fund and special district are important tools for monitoring fiscal activity. When the board does not receive regular financial reports, its ability to exercise financial oversight is hindered and there is an increased risk that errors could occur and remain undetected and uncorrected.

The board must authorize and approve all salaries and wages paid to employees and any benefits provided. Documenting this authorization in writing by resolution,

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3 New York State Town Law Section 119

4 See OSC's *Accounting and Reporting Manual* – [www.osc.state.ny.us/localgov/pubs/arm.pdf](http://www.osc.state.ny.us/localgov/pubs/arm.pdf)

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or in an approved written policy, is an important control over payroll and employee benefits. Such documentation communicates the board's intent to the officers and employee who must execute the procedure and provides public transparency of the board's intentions.

### **The Board Did Not Provide Adequate Oversight of Financial Activity**

During our prior audit issued in 2017 (Report 2017M-192), we identified that the former Supervisor was solely responsible for reconciling, recording, receiving and disbursing cash and processing payroll. However, the former Supervisor did not perform several of these key duties. Since 2013, the former Supervisor did not maintain any accounting records, reconcile the bank accounts or provide the Board with financial reports. Although the Board audited claims before payment and implemented a second signature requirement on all checks, it did not provide oversight or implement procedures to help ensure adequate accounting records were maintained.

The Board did not adopt written policies and procedures for cash receipts and disbursements or establish compensating controls to help oversee the former Supervisor's work. For example, the Board did not provide for periodic, independent reviews of bank statements to ensure disbursements agreed with approved abstracts, bank transfers were for proper purposes or payroll payments were made in accordance with authorizations. Furthermore, the Board did not receive financial reports that would enable it to monitor the Town's financial activity. Board members told us that they requested financial reports from the former Supervisor over the years but that the former Supervisor ignored their requests and did not provide the reports.

Without adequate Board oversight, the Town was highly susceptible to fraud and abuse. As a result, we reviewed cash receipts to determine whether they were deposited in appropriate bank accounts and cash disbursements to determine whether they were paid as authorized, adequately supported and for proper purposes. We also assessed the status of the accounting records at the end of our fieldwork in December 2017. Although our testing disclosed no instances of fraud or abuse, the Board's oversight and establishment of compensating controls remains imperative to help prevent and/or detect errors or irregularities that could occur.

Cash Receipts – The Town received approximately \$5 million from real property taxes levied, \$1.6 million from the County, \$803,400 from internal sources (e.g., Town Clerk and Town Justice)<sup>5</sup> and \$150,000 from the State. We traced each of these receipts to bank statements and found they were all deposited in the Town's bank accounts.<sup>6</sup> However, because the Board did not adequately oversee the

5 Our review included \$75,400 from the Town Clerk and \$728,000 from the Justice.

6 We addressed the former Supervisor's late deposits in our prior audit.

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former Supervisor's duties, there was an increased risk that cash receipts could be lost, stolen or not deposited without detection.

Bank Transfers and Withdrawals – The former Supervisor was responsible for making electronic transfers to and from the bank accounts without any independent review or confirmation and no process was in place to record these transfers in the accounting records or reconcile the bank accounts. As a result, there was an increased risk that unauthorized transfers could be made or errors could occur without detection.

We reviewed all 319 transfers to and from the bank accounts totaling approximately \$11 million made by the former Supervisor during our audit period. These transfers were routinely made from the money market accounts to various checking accounts to pay bills and payroll. We also reviewed the 78 bank withdrawals totaling \$3.6 million from bank accounts for payments that included debt service, postal service and payroll taxes. Despite the weak controls, all the electronic transfers and withdrawals were accurate and for proper purposes.

Disbursements – We reviewed 934<sup>7</sup> non-payroll and payroll disbursements totaling approximately \$1.4 million (23 percent) and supporting documentation.<sup>8</sup>

While our testing disclosed that most non-payroll disbursements were adequately supported and for proper purposes, we found the following discrepancies:

- The former Supervisor paid one claim totaling \$154,690 to a local fire department (department) even though \$32,700 of the claim lacked sufficient support. Town officials contract with the department to provide fire protection and emergency services to two fire protection districts. The contract specifies the annual amount due for protection and emergency services of \$121,990 and that an annual amount the Town agrees to pay for the department's defined benefit program costs (to be determined by the department) is to be paid on or before March 30 each year. Of the total amount paid, \$121,990 was supported by the agreement and officials told us that the department informed the former Supervisor by telephone that the Town's 2017 cost for their defined benefit program was \$32,700. While this disbursement was for proper purposes, sufficient supporting documentation was not attached to the claim.
- Officials were unable to locate claims for two disbursements totaling \$3,680. One disbursement was to a utility company for \$2,358 and the other was to the Village for \$1,322. Upon our request, officials obtained the supported claims from the utility company and the Village and we found the payments were for proper purposes.

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7 Our review included 470 non-payroll checks totaling almost \$1.2 million and 464 payroll checks totaling \$259,187.

8 See Appendix B for information on our sampling methodology.

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When claims are not retained or paid without adequate support, the Board cannot be certain that the related payments are for actual and necessary expenditures.

We found the following payroll disbursement discrepancies:

- A police officer was overpaid a total of \$1,100 over a four month period<sup>9</sup> because the former Supervisor failed to change the employee's full-time wage rate to a part-time rate when the officer's schedule changed.
- The highway clerk (clerk) was paid an hourly wage, but did not complete a time sheet to substantiate the number of hours worked each day. The clerk was paid \$1,922 for 135 hours during the two months we reviewed. The total number of hours the clerk listed on the payroll summary sheet were approved by the Highway Superintendent. However, when appropriate time records are not maintained, there is an increased risk that employees could be paid for time that was not worked.

Because the former Supervisor controlled all phases of the payroll process and signed payroll checks, we reviewed the salary payments he received from January 1 through December 31, 2016 and January 1 through August 31, 2017 to assess whether the salary paid agreed with the amounts authorized by the Board. Our testing disclosed no discrepancies.

Accounting Records – The Deputy, after assuming the former Supervisor's duties in September 2017, contracted with a private accounting firm (firm) to create and maintain the Town's accounting records. The Deputy also appointed an individual to serve as Budget Officer and to assist the firm in compiling accounting records.

During our audit fieldwork, the firm created the 2017 accounting records using a retail finance software application that was not designed for governmental accounting. At the conclusion of our fieldwork, the firm provided us with reports from the application that showed all financial information, activity and transactions for more than 20 operating and special district funds<sup>10</sup> combined into one fund rather than as separate funds that are required to maintain equity among different tax bases. As a result, Town officials cannot easily generate financial reports to effectively monitor the financial condition of individual funds and special districts and inequities could exist among tax bases.

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9 One month (June 2017) was in our initial sample test. We expanded our tests for this police officer through September 30, 2017.

10 The town-wide general, part-town general, town-wide highway, part-town highway, agency fund, capital projects fund and more than 16 special district funds including sewer, water, lighting and fire protection funds

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## **The Board Did Not Properly Authorize All Health Insurance Benefits and Employee Benefits Were Not Always Correctly Calculated**

The Town provides individual and family health insurance benefits to all elected officials and active full-time employees. In addition, the Town provides postemployment health insurance benefits to eligible retirees and their spouses. However, Town officials were unable to provide evidence to show that all of the health benefits provided were properly authorized by the Board. Further, officials did not review full-time employee insurance contribution calculations to ensure they agreed with the Board authorizations.

On average, during 2016 and 2017, the Town paid approximately \$466,000<sup>11</sup> each year for health insurance benefits provided to active full-time and retired employees and officials (\$201,000 for 14 full-time employees, \$183,000 for nine elected officials and \$82,000 for 16 retirees and/or spouses of retirees). Health Insurance expenditures represented approximately 19 percent of the Town's total tax levy for 2017.

Elected Officials – Town officials were unable to provide us with a Board-adopted policy or resolution to show that the Board formally authorized elected officials to receive health insurance benefits, the total costs of which are paid for by the Town. In 2016, the Town paid approximately \$172,000 to provide full health benefits to the former Supervisor, four Board members, two Justices, the Town Clerk and the Highway Superintendent. In 2017, the cost to provide these benefits was approximately \$194,000.

The Town's annual cost to provide this benefit ranged from \$9,121 for individual coverage to \$25,995 for family coverage<sup>12</sup> during our audit period. Officials told us that it has been common practice dating back to the 1970s for the Town to pay the full amount of health insurance costs for elected officials, regardless of the type of coverage selected. Because there was no written Board authorization to provide this benefit, the former and current Supervisors had no clear guidance about how to administer it.

Full-time Employees – In 2014, the Board passed an employment and work policy (policy) which, among other things, authorized all full-time employees to receive health insurance benefits with varying levels of contribution rates. The policy states that single employees (with individual coverage) are not required to make contributions toward the monthly premium and full-time employees with a spouse, child or children are required to contribute 15 percent of monthly premium costs.<sup>13</sup>

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11 Based on the health insurance bills for sample months tested in our audit period. See Appendix B for information on our sampling methodology.

12 One elected official chose individual coverage, three chose individual plus spouse coverage and five chose family coverage.

13 Monthly premiums for active employees in 2017 were as follows: \$760 for individual coverage, \$1,292 for individual plus child, \$1,520 for individual plus spouse and \$2,166 for family coverage.

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To calculate these contributions when preparing payroll, the former Supervisor deducted the individual premium cost before applying the 15 percent contribution rate to arrive at the contribution amount for any employee who received other than individual coverage. However, the policy does not specify that the individual coverage should be deducted before applying the 15 percent. As a result, we estimate the Town may have paid an annual average of \$11,600 more than it should have in 2016 and 2017 (about \$1,160 per employee each year) for the 10 full-time employees with insurance benefits other than individual coverage.

If the Board intends to continue to calculate employee contributions in this manner, it should update its policy to clearly define how the amount of the employee contribution will be determined to eliminate uncertainty in the administration of these benefits.

Retirees – In 1993, the Board passed a resolution authorizing the Town to provide fully paid health insurance benefits to eligible retired employees and officials. According to the resolution, to be eligible an employee or official must have 10 years of Town service and be at a retirement age of 62. However, the resolution does not clearly define how 10 years of service will be determined or whether the retiree's spouse will be covered.

We reviewed health insurance bills for retirees for our audit period and found that seven retirees and nine retirees' spouses received fully paid Medicare Plan C and prescription insurance coverage.

We reviewed personnel records to determine whether each of these individuals were eligible to receive these benefits. While Town officials provided sufficient evidence to document eligibility for the seven retirees receiving benefits, we found no formal Board authorization for the nine retirees' spouses who received benefits. Furthermore, even if the resolution allowed spouses to receive benefits, we were unable to determine eligibility for three of them (each of whom received \$5,100 per year in paid benefits) because sufficient evidence was unavailable to show whether the respective retirees, who are now deceased, worked the required 10 years and were thus eligible to receive benefits.

While Town officials were unable to provide us with a Board resolution or policy showing that the Board formally authorized this benefit for eligible retirees' spouses, they told us that it has been a long standing past practice to provide this benefit. However, without formal written Board authorization for all health insurance benefits provided and procedures for verifying the eligibility and accuracy of those receiving the benefits, officials and employees could receive more benefits than the Board intended or that they are entitled to.

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## How Should a Consolidated Health District Board Operate?

Pursuant to New York State Public Health Law (Public Health Law)<sup>14</sup> the governing boards of two or more towns or villages may elect to combine into one consolidated health district (district) to jointly address specific public health issues. A district replaces each municipality's separate health district and is managed by a joint health board with representatives from each municipality.

All matters related to the activities of the district are required to be approved by the joint health board and must be recorded and made part of the official records of the district. The joint health board is required to prepare a list of estimated expenditures each year which is filed with the county clerk and then used by the county to levy a property tax upon all property in the district.

The county treasurer later remits the amount of property taxes collected for the district to the chief fiscal officer of each district<sup>15</sup> who must deposit these funds in a depository bank approved by the joint health board. The district's chief fiscal officer must maintain separate accounting records of all money received and disbursed and all disbursements must be audited and approved by the joint health board.

## The FCHD Is No Longer Operating

We found no evidence that any formal action has been taken by the FCHD Board in several years and Town and Village officials told us that most FCHD Board members are deceased and new appointments were never made. Although real property taxes were not levied for the FCHD in 2018, from 2013 through 2017 the Town Board incorrectly<sup>16</sup> included the budgeted revenues and expenditures for the FCHD in its annual budget. As a result, the County (using the Town's budget as authority) improperly levied \$10,000 in real property taxes annually for the FCHD on properties located within the Town and Village.

The former Supervisor stopped maintaining accounting records for the FCHD in 2013. Funds for the FCHD were maintained in a separate checking account until 2013 when the FCHD check supply was exhausted and the former Supervisor began depositing the FCHD's annual taxes into the Town's money market bank account and transferring funds from that account to the Town's checking account to pay FCHD bills using Town checks. This practice combined with a lack of accounting records prevented Town officials from determining the portion of cash on deposit in the money market account that belonged to the FCHD.

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14 New York State Public Health Law (Public Health Law) Section 390

15 Generally, the elected president of the consolidated health board

16 Public Health Law Section 399 requires the annual estimate of consolidated health district expenditures be made and submitted to the county by the consolidated health district board rather than the town board.

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We examined all FCHD revenues and expenditures identified in the Town's money market account and the available abstracts and checkbooks from the beginning of 2013 through the end of our audit period. We determined that the most recent FCHD expenditures were made in May 2016 and about \$43,200 in FCHD funds remained in the Town's money market account as of August 31, 2017.

Because the FCHD is no longer operating, the Board, in consultation with its legal counsel, Village and County officials, should consider dissolving the FCHD. If the FCHD is dissolved, the Supervisor should return the \$43,200 of unexpended funds to the County so it can be used to reduce the County tax levy on properties within the Town and Village.

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

The Board should:

1. Establish written policies and procedures for receiving and disbursing cash.
2. Segregate the Supervisor's financial duties or establish sufficient compensating controls to provide oversight of the Supervisor's work.
3. Ensure claims are retained on file and they have proper detail and support before authorizing payment.
4. Provide adequate oversight of payrolls, including an independent review, approval and certification of payrolls before payroll checks are distributed.
5. Ensure that it receives the necessary financial reports from the Supervisor each month and use these reports as a tool to effectively manage financial operations.
6. Ensure all hourly employees complete time records that are reviewed and approved by their immediate supervisor before being submitted for payment and ensure accurate and authorized pay rates are used when processing payrolls.
7. Review the overpayments to the police officer identified in this report and consider directing the Town's legal counsel to take appropriate action to recover the funds.
8. Authorize all fringe benefits provided to officials and employees and record such authorization in the minutes.
9. Ensure the accuracy of amounts contributed by employees toward health insurance premiums and that eligibility requirements are met.

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10. Consult with the Town's legal counsel, Village and County officials about dissolving the inactive FCHD and returning the \$43,200 of unexpended funds to the County to reduce County taxes within the Town and Village.

The Supervisor should:

11. Ensure that the Town's accounting records are complete, accurate and up-to-date and that separate self-balancing records are maintained for each Town fund and special district.
12. Maintain a separate bank account for FCHD funds and discontinue commingling these funds with Town funds.

# Appendix A: Response From Town Officials

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**Glenn D. Asnoe, Supervisor**  
gasnoe@townoffrankfort.com  
**Gina Bellino, Town Clerk**  
frankfortclerk@hotmail.com  
**Ronald A. Testa, Highway Supt.**  
frkthwy@ntcnet.com  
**Steven Long, Public Safety**  
slong@townoffrankfort.com



## Town of Frankfort

**Councilpersons:**  
**John L. Wallace**  
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**Michael S. Testa**  
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**Darlene A. Abbatecola**  
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May 30, 2018

Rebecca Wilcox Chief Examiner  
State Office building Room 409  
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Syracuse, N.Y. 13202-1428

To the Office of the State Comptroller,

We have received your draft copy of the audit you have completed, Board Oversight for the Town of Frankfort. We have read your findings contained in the report and agree with those findings. We have already taken corrective action on many of the recommendations you have in the report prior to the report being issued. We will continue to take corrective measures on the remaining recommendations as soon as possible.

The Town Board is in the process of completing a corrective action plan and will send that to your office as soon as it is completed.

I appreciate the time and effort your staff has taken to complete this report and their professional and courteous approach.

Sincerely,

Glenn D Asnoe  
Supervisor  
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## Appendix B: Audit Methodology and Standards

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We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We interviewed Town officials and reviewed Board minutes to obtain an understanding of the internal controls over cash receipts and disbursements.
- We examined cash receipts for the audit period to determine whether they were properly recorded and deposited and traced all known receipts from third party sources such as State, County, Tax Collector/Clerk, and Justice to deposits shown on bank statements.
- We reviewed four months (August 2016, September 2016, April 2017 and June 2017) of cleared non-payroll and payroll check disbursements and compared all of them to approved abstracts or payroll registers. For all of the non-payroll disbursements, we assessed whether the claim was audited and approved for payment by the Board, adequately supported and for a proper purpose. For two months of payroll disbursements (September 2016 and June 2017), we traced amounts paid to Board authorizations for salaries and wage rates, time records and any other supporting documentation to assess if the payments were disbursed as authorized and adequately supported. We judgmentally selected the four months for our sample to include summer months and months the former Supervisor was and was not actively performing his fiscal duties.
- We examined all bank transfers between all bank accounts and all bank withdrawals during our audit period to determine whether they were authorized and for proper purposes.
- We reviewed abstracts during the audit period for any unusual or questionable payments and reviewed supporting documentation to assess if the payments were authorized, supported and for proper purposes. We also reviewed abstracts and payroll registers for the audit period to identify any gaps in check sequences and followed up on them to determine whether there were any significant discrepancies.
- We examined health insurance bills for September 2016 and April 2017 to determine monthly premiums for each year and to estimate the annual cost of premiums for 2016 and 2017 for elected officials, retirees/spouses and active employees. We reviewed the employment and work policy and compared the health insurance bills to payroll deductions and billed amounts to assess the accuracy of employee contributions and assess retirees' eligibility for coverage. We judgmentally selected one month from each year in our audit period that was representative of the months included in our check disbursement sample, with no known biases because the Town pays its health insurance monthly.

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

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

A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make the CAP available for public review in the Town Clerk's office.

## Appendix C: Resources and Services

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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)

## Contact

Office of the New York State Comptroller  
Division of Local Government and School Accountability  
110 State Street, 12th Floor, Albany, New York 12236

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

Local Government and School Accountability Help Line: (866) 321-8503

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