

# Liverpool Public Library

## Board Oversight and Leave Accruals

---

DECEMBER 2018

---



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

# Contents

---

- Report Highlights . . . . . 1**
  
- Board Oversight . . . . . 2**
  - How Should the Board Oversee Library Finances? . . . . . 2
  - The Board Did Not Provide Adequate Oversight of Library Finances . 2
  - What Do We Recommend? . . . . . 3
  
- Compensatory Time and Vacation Accruals . . . . . 4**
  - How Should Library Officials Monitor Leave Accruals? . . . . . 4
  - Officials Did Not Properly Authorize and Monitor Compensatory Time 5
  - Officials May Not Always Have Accrued Vacation Leave  
According to the CBA or Handbook . . . . . 7
  - What Do We Recommend? . . . . . 9
  
- Appendix A – Response From Library Officials . . . . . 11**
  
- Appendix B – Audit Methodology and Standards . . . . . 12**
  
- Appendix C – Resources and Services . . . . . 14**

# Report Highlights

## Liverpool Public Library

### Audit Objectives

To determine whether:

- The Board of Trustees provided adequate oversight of the Library's financial operations.
- Library officials accurately accrued and correctly paid employees for earned compensatory time and vacation leave.

### Key Findings

- The Board improperly delegated claims audit duties to the School District's claims auditor.
- Compensatory time and vacation leave was not always accrued and paid in accordance with the collective bargaining agreement (CBA) and employee handbook.

### Key Recommendations

- The Board should thoroughly audit and approve claims prior to payment.
- Library officials should review leave accrual records for full-time and part-time employees for compliance with applicable CBA terms and, if necessary, correct discrepancies.

<sup>1</sup> A school district public library is established to serve the residents of the school district. The library and the library board are separate and distinct from the school district and the school board.

<sup>2</sup> According to the Library's by-laws

### Background

The Liverpool Public Library (Library) is located in the Village of Liverpool in Onondaga County. It is a school district public library<sup>1</sup> that received its charter from the New York State Board of Regents in 1952 and is subject to oversight by the State Education Department.

The Library is governed by a seven-member Board of Trustees (Board) elected by the Liverpool Central School District (School District) voters. The Board is responsible for the general oversight and control of Library financial affairs. The School District is the Library's financial agent, responsible for paying the Library's claims, collecting taxes and processing payroll.<sup>2</sup>

The Library Director (Director) is responsible for overseeing day-to-day administration. The Treasurer, who is appointed by the Board and is also the School District treasurer, has custody of all Library funds.

#### Quick Facts

<b>2017-18 Budgeted Appropriations</b>	\$3.9 million
<b>Total of Claims Paid in 2016-17</b>	\$836,000
<b>Employees</b>	86

### Audit Period

July 1, 2016 – September 30, 2017

# Board Oversight

---

## How Should the Board Oversee Library Finances?

A library board is responsible for overseeing library finances and safeguarding its resources. The board should establish and implement procedures that help ensure that financial transactions comply with applicable laws, rules and regulations. To properly monitor financial operations, it is good business practice for the board to review financial reports, such as monthly budget-to-actual reports for revenues and expenditures and cash flow analysis reports. The board should also assign a library official to periodically review bank reconciliations including bank statements and canceled check images. New York State Education Law<sup>3</sup> (Education Law) requires the board to audit all claims against the library prior to payment.<sup>4</sup>

## The Board Did Not Provide Adequate Oversight of Library Finances

Although the Board received monthly budget-to-actual reports, it did not request or review monthly cash flow reports or assign a library official to review the supporting documents (e.g., bank reconciliations, bank statements or canceled check images). As a result, the Board has limited means of knowing whether transactions are properly recorded.

The Board also did not audit all claims prior to payment. A Library employee creates a weekly list of bills to be paid and sends all necessary information to the School District, along with the claims (including invoices and packing slips) the Director has approved. A School District employee enters the claims in the financial system, and the School District's claims auditor audits the claims. However, the Library's Board does not see the claims. Library officials told us the Board approves the bill list monthly; however, the bills are usually paid before the Board reviews the bill list.<sup>5</sup>

This practice is contrary to Education Law, which requires the Library Board to audit claims before payment. Because the audit and approval of claims is a discretionary function of the Board, it cannot be delegated without express statutory authority. Furthermore, this practice diminishes the Board's oversight and accountability and reduces its ability to question or disallow questionable payments before they are made.

---

<sup>3</sup> New York State Education Law, Section 259

<sup>4</sup> Although claims for items such as petty cash, utilities, postage and freight may be paid prior to audit, these claims must be presented to the Board for audit at the next Board meeting.

<sup>5</sup> The bill list is in a packet given to the Board at each meeting. However, because the claims are sent to the School District at the end of a given week, processed by the School District, and then paid at the end of the following week, depending on when the Board meeting is held the claims may be paid prior to the Board meeting.

---

We reviewed all 67 check payments totaling \$67,476 made during November 2016, a randomly selected month out of our 15-month audit period, and found that these disbursements were properly authorized, supported and for appropriate purposes. In addition, we reviewed March 2017 bank reconciliations and, except for minor discrepancies which we discussed with officials, we found the reconciliations to be accurate. Furthermore, we reviewed journal entries totaling approximately \$885,000<sup>6</sup> and determined that all entries were for legitimate Library purposes.

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

The Board should:

1. Ensure the Treasurer submits monthly cash flow reports for the Board's review.
2. Ensure that a Library official periodically reviews bank reconciliations, bank statements and canceled check images.
3. Audit and approve claims prior to submitting them to the Treasurer for payment.

---

<sup>6</sup> See Appendix B for our sampling methodology.

# Compensatory Time and Vacation Accruals

---

The Library has entered into a CBA<sup>7</sup> with unionized employees that addresses compensation and benefits, including compensatory time<sup>8</sup> and vacation leave accruals for full- and part-time employees. The Board has also adopted an employee handbook that addresses vacation leave and certain other benefits for employees not subject to the CBA, such as full- and part-time management confidential employees. However, the Board passed a resolution on July 12, 2017 to formally authorize non-bargaining unit employees (such as management confidential employees) to start receiving salary increases and benefits that mirror the current CBA with the unionized employees. Library officials told us management confidential employees have always followed the CBA for salary increases and benefits that are not covered in the employee handbook.

## How Should Library Officials Monitor Leave Accruals?

Leave accruals represent time off earned by employees. The board should establish policies and ensure management periodically verifies the accuracy of employee leave records, including leave time earned and used. Sufficient records should be kept to help ensure employees accrue, use and receive pay only for time to which they are entitled. Procedures should ensure that leave accruals are earned and carried over from year to year in accordance with the library's employee handbook and CBA; that leave used has been approved and properly deducted from leave accrual balances; and that any payments made to employees for unused vacation and compensatory leave time are authorized and based on accurate leave accrual records.

When full- and part-time Library employees work more than their scheduled hours in a week, they have the option to accrue the additional hours as compensatory time. According to the CBA, employees can accrue up to a maximum of 21 hours of compensatory time after which this time cannot be accrued until all, or part, of the hours have been used. The CBA also states that compensatory time may be earned only with the supervisor's advance approval. The Library's employee handbook does not address compensatory time benefits for management confidential employees.

The CBA addresses vacation leave benefits for unionized employees, and the employee handbook (approved by the Board on August 14, 2014) addresses

---

<sup>7</sup> The current CBA covers the period July 1, 2017 through June 30, 2020. The prior CBA covered July 1, 2014 through June 30, 2017.

<sup>8</sup> Compensatory time is an arrangement by which eligible employees are entitled to time off in lieu of overtime pay.

---

vacation leave benefits for management confidential employees.<sup>9</sup> Both documents entitle full- and part-time employees to earn vacation time based on years of service. Full-time employees with one to three years of service earn 10 vacation days (70 hours); with three through six years, 15 vacation days; and with six through 10 years, 20 vacation days. After 10 through 15 years of service, they earn one additional day each year up to a maximum of 25 days. Part-time employees accrue vacation on a prorated basis.

According to the Library's employee handbook, newly hired full-time employees are credited five vacation days on their six-month anniversary. After one year of continuous employment, the employee is to receive an additional five days of vacation leave to be credited on the employee's one-year anniversary date. The employee handbook also provides that on the January 1 following the employee's one-year anniversary, the employee will be credited with prorated vacation leave based on the anniversary date and January 1. After that date, the employee is to follow the schedule based on years of service. The employee handbook states that an employee may take vacation leave only after it has been credited and should receive prior approval from the employee's supervisor to take vacation leave.

According to the CBA, vacation leave shall be fully earned, credited and available on January 1 of each calendar year. Vacation leave is also subject to approval by the employee's supervisor, director or director's designee. For new hires, the CBA states that at the completion of one full year of employment, a full-time new employee will earn 10 days of vacation leave. However, if desired, the new employee may use five days of his or her first year's entitlement upon completion of six months of service, and leave the remaining five days to be used after the employee's first anniversary date.

## **Officials Did Not Properly Authorize and Monitor Compensatory Time**

The Board has not adopted a policy to address the accrual and use of compensatory time for management confidential employees and guidelines instituted by the Director have not been clearly communicated to the Board or Library staff. During our onsite fieldwork, the Board President<sup>10</sup> and personnel analyst told us it has been a past practice for management confidential employees to follow the compensatory time provisions included in the CBA, which

---

<sup>9</sup> Prior to July 1, 2017, non-bargaining unit employees (such as management confidential employees) received vacation leave in accordance with the Library's employee handbook. It is our understanding, however, that as of July 1, 2017, such employees now receive vacation benefits in accordance with the most recent CBA of its unionized employees.

<sup>10</sup> Board President through June 30, 2018

---

allows employees to accrue up to a maximum of 21 hours of compensatory time. On July 12, 2017, the Board passed a resolution to authorize non-bargaining unit employees (including management confidential employees) to receive the same benefits provided in the CBA.

However, during our exit conference, the Director and Administrative Assistant<sup>11</sup> told us it was not the Board's intent to extend CBA compensatory time benefits to management confidential employees with the July 12, 2017 resolution. The Director provided us with written guidelines for management confidential employees' compensatory time which allowed them to accrue up to 70 hours. These guidelines, which were last revised in November 2016, were not part of the Library handbook and were not provided to us during fieldwork. Further, the guidelines were not Board-approved and officials did not provide them to us until the exit conference.

According to these guidelines, management confidential employees may accrue up to 70 hours of compensatory time and any compensatory time exceeding that limit will be paid to the employee. However, the Board was not aware of these guidelines, nor did it approve them.<sup>12</sup> As a result, it is unclear how much compensatory time management confidential employees were authorized to accumulate during our audit period (21 hours or 70 hours). Similar to the CBA, the guidelines for management confidential employees state that compensatory time may be earned only with the supervisor's advance approval.

In addition, Library officials did not create an efficient system to approve, monitor and track compensatory time. We reviewed the compensatory time earned and accrual balances of all 28 employees who accrued this time and found discrepancies with the accrual records for nine employees<sup>13</sup> (32 percent) who earned a total of 361 hours of compensatory time during the audit period. Eighty percent (287 out of 361 hours) of this compensatory time was either not approved by a supervisor or approved after it was earned. In some circumstances, employees' maintained compensatory time in excess of the amount stated in the CBA or the guidelines for management confidential employees.<sup>14</sup>

---

11 The Administrative Assistant was previously the Library's business manager.

12 The Library's by-laws require the Board to establish the Library's policies. However, the Director and Administrative Assistant told us these guidelines were never presented to the Board for its consideration and approval.

13 Six union employees and three management confidential employees

14 To the extent any of the employees addressed in this report are subject to the federal Fair Labor Standards Act (FLSA), this report does not address whether the Library's CBA relating to compensatory time is consistent with the requirements of the FLSA. The Board may wish to review the requirements of the FLSA concerning compensatory time with the Library's legal counsel and, if necessary, consult with the U.S. Department of Labor to assess whether the Library's CBA is consistent with the provisions of the FLSA.

- 
- Eight employees earned a total of 73 hours of compensatory time without any written supervisory approval. This unauthorized time for individual employees ranged from three to 20 hours.
  - Eight employees had a combined total of 214 hours of compensatory time that was earned before supervisory approval. On average, these employees earned 27 hours of such time before it was approved. The individual employees received late approvals for two to 47 hours of comp time.
  - Six employees who are covered under the CBA exceeded the maximum compensatory time of 21 hours allowed by the CBA, by a combined total of 62 hours in the 2017-18 fiscal year. Two of these individuals were each allowed to accumulate 42 hours of compensatory time, which was twice the limit.

When compensatory time benefits are not authorized by the Board and employees are allowed to earn compensatory time without prior supervisory approval, there is an increased risk that employees could receive compensatory time they are not entitled to or accrue significant compensatory time balances without the Board's knowledge.

### **Officials May Not Always Have Accrued Vacation Leave According to the CBA or Handbook**

We reviewed vacation leave accrual records for 10 employees: four CBA employees and all six management confidential employees.<sup>15</sup> Our testing found that Library officials did not always follow the CBA or employee handbook for vacation accrual for employees, and management confidential employees received vacation accrual benefits that were not Board-approved.

CBA Employees – Leave accrual balances for three of the four CBA employees were accurate. However, based on the language in the CBA and our review of leave records, it appears that one CBA employee used 10.75 vacation hours prior to the leave becoming available for use. This part-time employee was hired September 2015. Based on the employee's part-time hours, this individual earned 19 vacation hours in March 2016. The employee used all 19 hours by July 2016 and had a zero balance as of August 1, 2016. The employee used an additional 10.75 vacation hours in August 2016, but would not have earned this vacation time until September 2016 (this individual's one-year anniversary). In addition, although the leave use was documented on the employee's manual record, officials could not provide documentation to verify supervisory approval before the vacation hours were used.

---

<sup>15</sup> Director, Administrative Aide, Personnel Aide, Personnel Analyst, Business Manager and part-time Administrative Assistant

---

Management Confidential Employees – In addition to the vacation leave benefits stipulated in the employee handbook, management confidential employees were credited five additional vacation days, available for immediate use, upon hire. Library officials told us that the management confidential employees also received an extra five days annually on January 1, and have the option to receive a vacation payout of up to five days annually (prorated for the part-time employees). For example:

- An employee was hired full-time on December 2, 2015 and was immediately credited with 35 vacation hours. She received another 35 vacation hours on January 1, 2016 (one month later). Based on our interpretation of the handbook, no reference is made to granting these 70 hours of leave. In addition, she was credited with 35 vacation hours on her six-month anniversary and another 35 hours on her one-year anniversary as stipulated in the handbook. Furthermore, she was credited with an additional 35 hours on January 1, 2017.

According to the employee handbook, the accrual credited on the January 1 following the employee's one-year anniversary should have been prorated, so it appears the employee was eligible to receive approximately six hours (rather than the 35 hours credited) of vacation on this date.<sup>16</sup> Overall, she was credited with 175 vacation hours during the first 13 months of employment instead of the 76 hours stipulated in the handbook. We found no documentation to demonstrate Board approval of the remaining 99 vacation hours she received, which was valued at \$2,299.

- Two employees collectively received 44 hours of vacation payout totaling \$1,260<sup>17</sup> in January and February 2017. However, no reference is made in the employee handbook authorizing management confidential employees to receive cash payments in exchange for unused vacation. Moreover, officials could not provide any documentation showing the Board authorized management confidential employees to cash in unused vacation leave during the year.

A Library official told us the five days credited upon hiring is an “unwritten” benefit for management confidential employees. In addition, officials told us the Board approved two other benefits in executive session (a specially called meeting) in April 2006: the additional days to be credited each January 1 and the payment in lieu of time off up to five days which may be taken during the year. However none of these benefits were referenced in the employee handbook which was approved

---

<sup>16</sup> Six hours = approximately 1/12 of 70 hours (10 days annual vacation accrual)

<sup>17</sup> One employee received \$978 for 35 hours and the other employee received \$282 for nine hours.

---

by the Board in August 2014, and officials could not provide us with formal Board authorization showing that these benefits were approved.

We also reviewed separation payments of unused vacation leave to six employees totaling \$5,866 and found discrepancies in all six calculations. Three employees' discrepancies were minor and were discussed with officials. Of the remaining three employees, one employee's vacation accruals may have been understated by 72 hours resulting in a possible underpayment of \$667. A second employee's vacation accruals may have been understated by 25.5 hours resulting in a possible underpayment totaling \$295. This occurred because officials did not include the employees' earned vacation through the date of their separation in their final payout calculation.<sup>18</sup> The third employee's vacation accrual balance was overstated by 14 hours, due to an apparent clerical error, because he was incorrectly credited for the same leave twice, resulting in an apparent overpayment of \$347. The payouts of unused leave time are calculated by staff members in the Library's Human Resources Department, but there is no review of the calculations and supporting documentation by supervisory personnel such as the Director.

Library officials' failure to periodically review and verify that individual employees' vacation accruals are accurate could result in employees receiving more benefits than the Board authorized and may have allowed errors to occur without being detected by Library officials.

## **What Do We Recommend?**

The Board should:

4. Review the employee handbook and update any provisions that are no longer applicable to management confidential employees due to the Board's July 2017 resolution.
5. Adopt a policy or update the employee handbook to address compensatory time benefits for management confidential employees.

Library officials should:

6. Ensure department supervisors approve employees' compensatory time prior to it being earned.
7. Develop and implement procedures to help ensure that all employees' leave accruals are earned and used in accordance with the CBA and the

---

<sup>18</sup> Library officials did factor in earned vacation leave through the date of separation for the other employees we tested, when applicable.

---

employee handbook, as applicable, and that vacation and compensatory time payment calculations are accurate and reviewed prior to payment.

8. Review leave accrual records for employees who separated from employment to help ensure compliance with the CBA terms and requirements and, if appropriate, correct any discrepancies.

# Appendix A: Response From Library Officials

---



310 Tulip St  
Liverpool, NY 13088  
T 315.457-0310  
F 315.457-3144  
info@LPL.org  
LPL.org

November 15, 2018

Chief Examiner, Syracuse Regional Office  
State Office Building, Room 409  
333 E. Washington Street  
Syracuse, NY 13202-1428

Dear Chief Examiner,

The Board of Trustees (BOT) of the Liverpool Public Library would like to thank the NYS Comptroller's audit team for the very thorough and professional audit conducted at the library. We, along with the Director, firmly believe in the importance of the audit process.

The BOT was very pleased with the audit's review finding that during the period randomly selected, over \$67,000 in check payment disbursements were properly authorized and were for appropriate purposes. Bank reconciliations the team examined were found to be accurate and journal entries totaling approximately \$885,000 were verified as legitimate Library purposes.

The audit's key findings with recommendations for each were relevant specifically to BOT oversight of the Library's financial operations, compensatory time, and vacation leave accruals. The BOT and the Director take these findings very seriously.

The BOT and Director will strengthen procedures to ensure the continued safeguarding of library finances and resources by increasing measures of BOT oversight for the claims auditing process in accordance with Section 529 of the State Education Law as interpreted by the auditors, and properly monitoring of financial operations by the addition of monthly Cash Flow Analysis Reports and periodic review of bank documents.

Regarding the audit's key findings in the areas of compensatory time and vacation accruals, the Director stated the now-completed implementation of a cloud-based electronic time keeping software has already addressed and corrected many of the issues put forth by the auditing team. However, the Library Director will work with appropriate staff and library officials to put into place *further* measures to assure leave accruals for employees comply with current collective bargaining agreement terms. Increased oversight of this process will be implemented. These measures will also include a written agreement between the BOT and management confidential employees.

As stated in the 2018 edition of the *New York State Handbook for Library Trustees*, as public officers, "Library trustees play a special, keenly important role in shepherding the dedicated and prudent use of library resources." With the recommendations put forth in this audit report the BOT and Library Director will develop a corrective action plan to further assure best practices are in place.

Dorianne Gutierrez  
President of the Board of Trustees



## 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 objectives and obtain valid audit evidence, our audit procedures included the following:

- We interviewed the Board President and Treasurer to gain an understanding of the Board's oversight of financial operations to include the financial reports received and reviewed by the Board and the claims audit process.
- We selected the month of November 2016 using a random number generator and reviewed all 67 claims paid totaling \$67,476. We reviewed the claims to determine if they contained proper approval, contained sufficient supporting documentation and were for legitimate library purposes. We also scanned the electronic disbursement data for any payments made to the Treasurer or anyone with the same last name.
- We randomly selected March 2017 and reviewed the bank reconciliations performed by the Treasurer to determine whether they were accurate. In addition, we traced withdrawals on the March 2017 bank statement to the bill lists, payroll registers and other supporting documentation; and traced deposits to cash receipts in the records.
- For the months of November 2016 and March and September 2017, we reviewed all journal entries that reduced cash totaling approximately \$885,000 to determine whether all entries were for legitimate library purposes. We selected November 2016 because we used this month for the claims testing. We randomly selected March 2017 for the bank reconciliation review. We selected September 2017 because it was the month used for other tests to determine data reliability.
- We reviewed the CBA and employee handbook and interviewed Library officials and employees to obtain an understanding of the accrual process for compensatory time and vacation leave benefits.
- We reviewed manual records for all 28 employees who accrued compensatory time within the audit period to determine whether the accruals were in accordance with the CBA or other written guidelines.
- We randomly selected five employees<sup>19</sup> (four employees covered by the CBA and one management confidential employee) to assess whether their accrued vacation hours were accurate. Because we found discrepancies with the one management confidential employee, we then expanded our test and selected the remaining five management confidential employees for a total of 10 employees.

---

<sup>19</sup> We excluded substitutes from the sample because they are not eligible for vacation leave benefits.

- 
- We reviewed annual salary reports and electronic payroll data from the computerized accounting system to identify all employees who left Library employment during our audit period. We identified six employees who received separation payments for unused vacation accruals totaling \$5,866. We examined the supporting records for these six separation payments to determine whether the payments were supported and correctly calculated according to the CBA and employee handbook.

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

## Appendix C: Resources and Services

---

### **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

Tel: (518) 474-4037 • Fax: (518) 486-6479 • Email: [localgov@osc.ny.gov](mailto:localgov@osc.ny.gov)

[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

---

**SYRACUSE REGIONAL OFFICE** – Rebecca Wilcox, Chief Examiner

State Office Building, Room 409 • 333 E. Washington Street • Syracuse, New York 13202-1428

Tel (315) 428-4192 • Fax (315) 426-2119 • Email: [Muni-Syracuse@osc.ny.gov](mailto:Muni-Syracuse@osc.ny.gov)

Serving: Herkimer, Jefferson, Lewis, Madison, Oneida, Onondaga, Oswego, St. Lawrence counties



Like us on Facebook at [facebook.com/nyscomptroller](https://facebook.com/nyscomptroller)

Follow us on Twitter [@nyscomptroller](https://twitter.com/nyscomptroller)