

# Town of Benson

## Disbursements

JUNE 2019



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

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# Report Highlights

## Town of Benson

### Audit Objective

Determine whether the Supervisor established adequate control procedures over check disbursements and bank account transfers.

### Key Findings

- The Supervisor did not review and sign 379 checks totaling \$375,916 and instead, allowed a County employee to use a stamp to affix his signature to the checks.
- A County employee made 79 bank account transfers using an online banking profile totaling \$427,704.
- Town officials did not monitor check disbursements or bank account transfers.
- The Board lacked oversight of the Supervisor.

### Key Recommendations

- Destroy signature stamps.
- Supervisor should authorize all online bank account transfers.
- Monitor check disbursements and bank account transfers.
- Perform an annual audit of the Supervisor’s records and reports.

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

### Background

The Town of Benson (Town) is located in Hamilton County (County).

An elected five-member Town Board (Board), which is composed of the Town Supervisor (Supervisor) and four Board members, is responsible for the general oversight of the Town’s operations and finances. The Supervisor, as chief fiscal officer, is responsible for receiving, disbursing and retaining custody of Town money, maintaining accounting records and providing financial reports to the Board.

On February 27, 2018, the Board entered into an inter-municipal agreement (agreement) with the County to perform bookkeeping, accounting and payroll services for the Town for 2018.

#### Quick Facts

Population	192
2019 Appropriations	\$435,661
Amount of Check Disbursements	\$425,158
Amount of Online Banking Transfers	\$427,704

### Audit Period

January 1, 2018 – December 31, 2018

# Disbursements

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The bookkeeping, accounting, and payroll services were primarily performed by the County Treasurer's senior account clerk (account clerk). While the agreement<sup>1</sup> provides the Town with beneficial accounting and payroll processing services, we identified certain areas for improvement.

## How Should the Supervisor Sign Checks and Make Bank Transfers?

The supervisor, as the chief fiscal officer, is responsible for maintaining custody of town money including maintaining control over all bank accounts and online banking transactions, including authorizing transfers and allowing user access. The supervisor should also ensure that he or she and the deputy supervisor are the only individuals authorized to sign checks. New York State Town Law (Town Law)<sup>2</sup> does not allow the use of a rubber signature stamp to sign checks, as it can be easily replicated and, therefore, is not secure. However, checks may be signed with a facsimile signature of the supervisor,<sup>3</sup> as reproduced by a machine or device commonly known as a check-signer. The supervisor should also compare the signed checks to the abstracts and certified payrolls prior to them being disbursed to ensure they are for the correct amount and for authorized purposes. It is also critical that cancelled checks be reviewed to ensure they were for appropriate town purposes.

## The Supervisor Permitted a County Employee To Sign Checks Using a Rubber Signature Stamp

After the account clerk printed checks, she affixed the Supervisor's signature using a rubber signature stamp to 379 of the 452 (84 percent) checks<sup>4</sup> totaling \$375,916 during the audit period. The Supervisor told us he was not aware Town Law did not permit the use of a signature stamp and was under the impression he could allow the account clerk to sign checks using the signature stamp.

After the Supervisor's signature was affixed to the checks, the account clerk mailed the vendor checks and made payroll checks available for pickup by Town officials.<sup>5</sup> The Supervisor did not compare the checks with his stamped signature to abstracts or certified payrolls prior to them being disbursed to ensure checks were issued in the correct amount and for authorized purposes. Furthermore, we

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1 The contract has been renewed for the 2019 fiscal year.

2 Town Law Section 29(3) does not provide for the use of a rubber signature stamp.

3 Or other town officer whose signature is required.

4 The Supervisor signed 34 general fund, 14 highway fund and 25 trust and agency fund checks totaling \$28,800, \$7,292 and \$13,150, respectively, prior to providing the account clerk with the signature stamp in March 2018.

5 The Supervisor or Highway Superintendent picks up payroll checks and supporting documentation from the account clerk based upon when either is at or near the County's offices.

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found that neither the Supervisor nor the Board periodically reviewed the bank statements and cancelled check images to ensure only authorized disbursements were made under the arrangement with the County.

We reviewed all 289 claims paid and payroll registers to ensure that all 452 checks totaling \$425,158 issued during our audit period were accurate and for appropriate purposes. We found that the checks were accurate and for an appropriate Town purpose. However, the Supervisor's failure to control the process of check signing and the Board's lack of monitoring check disbursements<sup>6</sup> increases the risk that errors or irregularities could occur and not be detected.

### **The Supervisor Permitted Online Banking Privileges to the County**

At the request of the County Treasurer's Office, the Supervisor authorized<sup>7</sup> the creation of an online banking profile for the account clerk to allow her on-line access to the Town's bank accounts<sup>8</sup> in an effort to process transactions more conveniently. During our audit period, the Supervisor made eight transfers between Town bank accounts totaling \$475,092. The account clerk made 79 on-line bank transfers totaling \$427,704 between the Town's various bank accounts. The creation of the on-line banking profile for the account clerk was not authorized by the Board, nor was it defined as a requirement to perform the bookkeeping, accounting or payroll services within the agreement.

The online banking profile enabled the account clerk to make account transfers in any amount between six<sup>9</sup> Town bank accounts. Transfers were made primarily from the Town's operating fund accounts to the payroll account, which is used to disburse pay to town officials and employees, and payroll related taxes to the federal and State governments. The Supervisor stated that he was not aware that he was not permitted to grant his custodial responsibilities to the account clerk and was under the impression that bank transfers should have been completed by the account clerk in accordance with the inter-municipal agreement.

Although the account clerk maintains a record and support for all online bank transfers, neither the Supervisor nor the Board authorized these transfers or reviewed these records with the bank statements to ensure the transfers were made for appropriate purposes.

We reviewed all bank transfers made during our audit period to ensure they were made for appropriate purposes and no exceptions were identified. However, by

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<sup>6</sup> The Board did not periodically review bank statements, cancelled check images or account reconciliations to ensure check disbursements were for appropriate purposes.

<sup>7</sup> On January 23, 2018

<sup>8</sup> The online banking profile only permitted the account clerk to transfer funds between Town accounts.

<sup>9</sup> General fund savings account, two highway fund savings accounts and a checking account, an accounts payable checking account and a payroll checking account

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surrendering online banking privileges to a County employee and allowing the same employee to process disbursements exposes the Town to the potential for inappropriate bank transfers and disbursements to be made without being detected.

### **How Should a Board Provide Oversight of the Supervisor?**

The Board should provide oversight of the Supervisor by conducting an annual audit<sup>10</sup> of the Supervisor's records or hire an independent public accountant for that purpose. In conducting its audit, the Board should determine whether effective procedures are in place to ensure the supervisor properly accounts for disbursements and bank transfers. It is important for the Board to perform a thorough audit and document the records reviewed and its results to provide assurance that it is properly reviewing the Supervisor's records.

### **The Board Did Not Audit the Supervisor's Records**

The Board did not audit or obtain an audit of the Supervisor's records and reports. The Supervisor told us that he was not aware that the Board was required to audit the Supervisor's records annually.

Because the Board did not perform annual audits of the Supervisor's records and reports, its ability to effectively monitor financial operations including disbursements was diminished. Had the Board performed the required annual audits, it may have recognized the deficiencies in the Supervisor's procedures and brought them to his attention to encourage corrective action.

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

The Supervisor should:

1. Destroy the two signature stamps.
2. Authorize disbursements by properly affixing his signature to checks.
3. Compare checks to abstracts or certified payrolls prior to them being issued.
4. Authorize all online banking transfers and remove the account clerk's access to online banking.
5. Modify the online banking privileges of the account clerk to read only access for reconciling purposes.

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<sup>10</sup> Town Law Section 123

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The Board should:

6. Review online banking transfers, bank statements and cancelled check images periodically to ensure disbursements are issued for appropriate purposes.
7. Perform an adequate annual audit of, or retain an independent public accountant to audit, the Supervisor's records and reports.

# Appendix A: Response From Town Officials<sup>11</sup>

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5/23/2019

Mr. Leonard and Mr. [REDACTED]

The Town of Benson in Hamilton County has a population under 200 residents, located in the Adirondack Park. I'm serving my first term as Supervisor, after serving on the Board as a Councilman for 7 years. During the years of 2014-2017, my fellow Councilman Douglas Gregor and I had been requesting an audit, the last one having occurred in 2012. We had been anticipating that when the auditors arrived in 2018, they would be looking at the last 5 years. The Board started my first term with three new Board members, and we had no clear knowledge of how the Board was supposed to work. Then when the auditors arrived, they met with Deputy Supervisor David Pincombe and I, and clearly explained what their goal was, and what they were going to focus on. They determined that they would look at 2018 in from January to December. They explained that they would better serve Benson and its residents by planning for the present and future, rather than looking at the past. It turns out that they came to us at exactly the right time with the right plan. Not only did they get us on the right track as a Town, they helped lay the track. The Town owes them a major debt of gratitude!

Mr. [REDACTED] was the primary person I worked with during the audit, and he spent many long hours in our small Town Hall working with numbers. If he needed something, he asked me, and I provided it. He took the time to explain what he was finding, what it meant, and what I needed to do to do it properly. He provided many resources, and he shared a lot of knowledge with me. I took notes, asked questions, and basically attended a financial graduate school for Supervisors. David Pincombe and I met three times with Mr. [REDACTED] who worked with Mr. [REDACTED] on the audit. Mr. [REDACTED] was clear and concise in explaining to us their recommendations, and we have responded by taking many immediate actions. He was especially clear in explaining the importance of sharing all the information provided by the auditors with the Board. That has happened immediately, and many changes in the processes the Board follows have been modified, amended, changed completely, or are still in process. At the end of the initial part of the audit, I was asked if I agreed with their findings, and I do. The Town of Benson will be proactive in continuing to make the changes recommended going forward.

As my final thought, I want to give kudos to both Mr. [REDACTED]. They were both consummate professionals performing the audit, and their efforts will put the Town of Benson and the Town Board in a much better position not only now, but in the future.

Respectfully,

John M. Stortecky  
Supervisor, Town of Benson

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<sup>11</sup> Town officials included several attachments as a part of their response. Because their response included sufficient details, we did not include these attachments as part of the report.

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*Town Supervisor  
John Stortecky*

*Town of Benson Board  
Charles Biche Douglas Gregor  
David Pincombe David Rogers*

**TOWN OF BENSON  
PO BOX 265  
NORTHVILLE, NY 12134**

To the Office of the NYS Comptroller:

5/17/2019

Please consider this letter a written audit response and the corrective action plan (CAP) that addresses the findings and recommendations of the NYS Comptroller's Office in response to the Report of Examination Findings for Disbursements for the Town of Benson; Report 2019M-54 Draft Report.

The NYS Comptroller's Key Findings were:

1. A.) **The Supervisor did not review and personally sign checks, and allowed a County Employee to use a stamp to affix his signature to the checks.**

Town Supervisor's Responsive Action: The Town of Benson and the County of Hamilton established a Shared Services Contract Agreement for the County to provide bookkeeping, general accounting, and payroll services for the Town of Benson. At the time of set-up, neither party was aware of the New York State Town Law that does not allow the use of a rubber stamp to sign checks. After the NYS Comptroller's Office explained its security risks, both the County and the Town were in agreement that this practice should be stopped immediately. Therefore, both the County of Hamilton, and the Town of Benson have destroyed their rubber signature stamps, and this rubber stamp check signature process will no longer be used.

The Town of Benson immediately purchased an electronic facsimile signature of the Town Supervisor that was promptly installed into the County's Electronic Check Signature Machine (check signer).

The Supervisor will now compare the electronically signed checks to the abstracts and certified payrolls prior to them being disbursed to ensure that they are for the correct amount and for the authorized purpose (see attachment #1). The Town Supervisor now understands and recognizes the Comptroller's suggestions. The Supervisor will now monitor all check disbursements to control the process of check signing to decrease the risk of errors or irregularities that could occur.

**B.) A County Employee made bank account transfers using an online banking profile.**

Town Supervisor's Responsive Action: The Town and the County were in agreement that the Shared Services, Municipal Agreement included giving the County permission to process the online banking for the Town's business. The County and the Town were unaware that the online banking needed to be "specifically and individually", written into the Municipal Agreement. The County and Town were unaware that the Town Board needed to approve this "specific" action by Town Board Resolution, as it was thought that the contract approval of the agreement umbrella covered all of this, as part of the complete process to provide services.

The NYS Comptroller suggests in their report that the Treasurer's Office be removed from the Town's online banking services, and only given "read only" access.

The difficulty in doing this, is that the County's Payroll System automatically creates, the retirement, state, social security, and federal tax amounts. The system creates the files to automatically transfer and pay these tax amounts to the appropriate taxing authority through the online banking transfers. Therefore, it is impossible to perform the Town's Payroll duties and services per the Shared Services Contract Agreement, if the County does not have full access to the Town's online banking system.

**The Town would like to suggest to the NYS Comptroller that they revise their finding pertaining to removing the County from the online banking, due to the necessity of the County needing full access to the Town's online banking System to fulfill their role in the Shared Services Municipal Agreement between the Town and the County. The Town and County will revise their agreements, create a Town Resolution to include the on-line banking, and will add the necessary signature certifications to the review/control process. These Shared Services Agreements are favored and encouraged by the NYS Comptroller, but these agreements will not be possible without this revision.**

See  
Note 1  
Page 13

The Town Supervisor will assure the NYS Comptroller, that the Town will establish adequate control procedures over the check disbursements and bank transfers that the County performs for them through this Shared Service Municipal Agreement.

The County and the Town will have their Shared Services, Municipal Agreement revised (see **attachment #2**) to include the on-line banking profile for the Treasurer's Office, giving the Treasurer's Office full authority to perform all the Banking services for the Town through their agreement contract, with all the control and approval procedures put into place.

The Town Supervisor will create a resolution (see **attachment #3**), to be passed by the Town Board that will authorize the County Treasurer's Office to perform all the on-line banking services on behalf of the town.

The Town Supervisor will review and compare the abstracts and certified payrolls to the bank statements, and will authorize all online bank account transfers before they are completed. The Treasurer's Office will create certification sheets for the Supervisor to sign, after his review of the online bank transfers, giving the Treasurer's Office his official approval and authorization to perform the bank transfers (see **attachment #4**).

**C.) Town officials did not monitor check disbursements or bank account transfers.**

Town Supervisor's Responsive Action: The Supervisor presented his board with monthly expense and revenue reports at each monthly Board Meeting. The Supervisor did present his Town Board with copies of the 2018 Financial Information, including bank statements, abstracts,

vouchers, payroll registers, etc. for their review during their March, 2019 Town Board Meeting. His first year ended on 12/31/18, and his 2018 AUD was not complete until 2/28/19, therefore at the next available Board Meeting (March, 2019), the supervisor presented his 2018 information to the Board, in a timely manner, as soon as the information was complete and finalized.

The Supervisor will continue to present the Board with monthly expense and revenue reports, and the review will be documented in the Town Board Minutes.

The Supervisor will now schedule a quarterly review of all bank statements, reconciliation, abstracts, vouchers, payroll registers, etc. with his Board on a quarterly basis and ask them to certify their review of these documents.

The Supervisor will schedule an annual review with his Board during their March or April Town Board Meeting, and ask the members to certify that they have reviewed the Prior Year's Information and Supervisor's transactions. We feel that by doing all of this, it will establish a good procedure for monitoring the Town's banking and will reduce any risk.

**D.) The Board lacked oversight of the Supervisor.**

Town Supervisor's Responsive Action: The NYS Comptroller suggests that the Town Board needs to provide oversight of the Supervisor by having an annual audit of the Supervisor's Records, or by hiring an independent public accountant for this purpose. The Supervisor will continue with the Board's quarterly certification of the Town's Transactions, but will discuss the option with the Town Board, and the Board can decide what action they would like to take. An annual Town Board Audit of the Supervisor's records took place during the March, 2019, Town Board Meeting for the 2018 Financial Information. The Supervisor is confident that by adding this protective measure, the Board Members will be given an opportunity to review the Supervisor's records of his accounting, disbursements, and bank transfers.

See  
Note 2  
Page 13

**Town Supervisor's request for Edits to the Report Highlights Section of this Report:**

(specifically the "Key Findings" section of this Report of Examination-page 3.) In summary, the NYS Comptroller's Key Findings pointed out that during their review, they found that there were no monetary discrepancies, and that all banking activity was found accurate and appropriate for town purposes, and they stated that no exceptions were identified.

Therefore, it is requested, that the verbiage and presentation of the Report Highlights and Key Findings section on Page 3 of this report, be edited to remove the following statements: **"that the Supervisor did not review and sign 379 checks totaling \$375,916, and instead allowed a County employee to use a stamp to affix his signature to the checks" and "A County employee made 79 bank account transfers using an online banking profile totaling \$427,704", and that Town officials did not monitor check disbursements or bank account transfers."**

See  
Note 3  
Page 13

In response to these statements, the Supervisor did review all of these checks. The Vouchers, the Abstracts, the Bank Statements (including the copies of the cancelled checks), and all of the General Ledger Accounts were reviewed for every abstract and every payroll register

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by the Town Supervisor. The Supervisor was in constant communication with the county and his board, making sure that everything was accurate and in agreement. It was just that these reviews were not certified at the time.

It is true that the County and the Town used the “rubber stamp signature”, but as soon as the NYS Comptroller advised us to discontinue their use, they were destroyed and the electronic signature was purchased and installed in the County’s check-writer.

It is true that a county employee made bank account transfers using an online banking profile for the town. These transfers were made from the Town’s General Fund and Road Fund to the Town’s Payroll bank account. This was the “understood” agreement between the Town and the County pertaining to performing bookkeeping, accounting, and payroll services for the Town for 2018. The Town officials monitored the check disbursements, and reviewed and approved the abstracts, but the action was not certified.

The Supervisor feels that the presentation of the facts was not fairly clarified. The Key Findings verbiage, on page 3, seems harsh, and promotes a picture of non-conformity, when in summary, all the banking transactions were found accurate, and were Supervisor and Board reviewed and approved, but these reviews were just not certified. **I would like to request that the verbiage and presentation on Page 3, be changed under this topic.**

See Note 4 Page 13
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I appreciate the Office of the State Comptroller’s audit report, as it identifies opportunities for improving and safeguarding our Town operations and Town Government. We are taking these findings and recommendations seriously, and will take the opportunity to correct actions that will improve our operations. We are respectfully requesting that the changes that we have highlighted be made in the review for the Town of Benson.

Respectfully submitted,

John Stortecky, Supervisor  
Town of Benson

Cc: Beth Hunt, Hamilton County Treasurer  
Cindy S. Parslow, Hamilton County Deputy Treasurer

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**Process for corrective actions to the NYS Comptroller’s Audit Findings for Disbursements taken from the Report of Examination for the Town of Benson-2019M-54:**

**Town Audit Process:**

1. Supervisor delivers vouchers to County
2. County creates an abstract from the vouchers
3. Supervisor presents abstract to the Town Board for their review and approval
4. County prints checks upon approval of abstract from Town Board
5. Supervisor picks up checks, compares/certifies checks to vouchers and abstract prior to disbursements
6. Checks are mailed out by Supervisor

**Payroll Check Process:**

1. Supervisor will fax the County the Town’s Timesheets
2. County processes the Payroll
3. County creates a Payroll Register
4. County submits a bank transfer sheet to the Supervisor for his online banking purposes for his authorization, signature, and approval
5. Supervisor picks up Payroll checks and transfer sheet, and compares/certifies them to timesheets and payroll register
6. Supervisor will disburse Payroll Checks to Town Employees

**Town Board Process:**

1. Supervisor will present monthly bank statements, abstracts, payroll registers, and transfer sheets to the Town Board for their review of the Supervisor’s monthly check disbursement and bank transfers. This process will be documented in the Town’s Board Minutes.
2. Supervisor will schedule a quarterly review of all bank statements, reconciliation, abstracts, vouchers, payroll registers, etc. with his Board on a quarterly basis and ask them to certify their review of these documents.
3. Supervisor will schedule an annual review with his Board during their March or April Town Board Meeting, and ask the members to certify that they have reviewed the Prior Year’s Information and Supervisor’s transactions.

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Treasurer's Office Process:

1. Supervisor will submit copies of the monthly bank statements to the Treasurer's Office for Reconciliation to the Accounting Software.
2. County will honor and review all Supervisor authorizations and certifications for banking actions.

-End of Report-

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

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### Note 1

The County should not be authorized to complete on-line bank transfers without the Supervisor's review and approval. The audit did not identify concerns with processing the Automated Clearing House (ACH) transfers for payroll and those transactions can be completed without access to online banking.

### Note 2

The annual audit is required to be completed by January 20th of each year.

### Note 3

The objective of our audit was to determine whether the Supervisor established adequate procedures over disbursements. During the audit period we found the Supervisor did not review checks or compare the checks to any documents.

### Note 4

During the audit period we determined that neither the Supervisor nor the Board reviewed or approved banking transactions on a periodic basis.

## Appendix C: Audit Methodology and Standards

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

- We interviewed Town and County officials to gain an understanding over disbursement processes.
- We reviewed bank signatory cards to determine who had the authority to sign checks.
- We discussed with the Supervisor and reviewed cancelled check images to determine whether his signature was affixed to checks. Furthermore, we reviewed the payroll registers and claims related to checks issued to ensure they were issued for the correct amount and made for appropriate purposes.
- We obtained online banking access reports to schedule out user profiles and their access rights.
- We reviewed every banking transfer made during the scope period to determine who made the transfer and to ensure that it was made for an appropriate purpose.
- We interviewed Town and County officials to determine whether bank reconciliations, bank statements and cancelled check images were reviewed by Town officials periodically.

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

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

A written corrective action plan (CAP) that addresses the findings and recommendations in this report 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's office.

## Appendix D: Resources and Services

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### **Regional Office Directory**

[www.osc.state.ny.us/localgov/regional\\_directory.pdf](http://www.osc.state.ny.us/localgov/regional_directory.pdf)

### **Cost-Saving Ideas** – Resources, advice and assistance on cost-saving ideas

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

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

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

### **Local Government Management Guides** – Series of publications that include technical information and suggested practices for local government management

[www.osc.state.ny.us/localgov/pubs/listacctg.htm#lmgm](http://www.osc.state.ny.us/localgov/pubs/listacctg.htm#lmgm)

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

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

### **Protecting Sensitive Data and Other Local Government Assets** – A non-technical cybersecurity guide for local government leaders

[www.osc.state.ny.us/localgov/pubs/cyber-security-guide.pdf](http://www.osc.state.ny.us/localgov/pubs/cyber-security-guide.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

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Division of Local Government and School Accountability  
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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

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