

Tioga County Industrial Development Agency

Project Approval and Monitoring

DECEMBER 2019



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

Contents

- Report Highlights 1**

- Project Approval and Monitoring 2**
 - How Should the Board Approve Tax Abatement and Revolving Loan Projects? 2
 - The Board Adopted Policies and Guidelines for Project Approvals . . . 3
 - How Should the Board Monitor Tax Abatement and Revolving Loan Projects? 4
 - The Board Did Not Properly Monitor Employment Levels 4
 - The Board Did Not Monitor Sales Tax and Mortgage Recording Tax Exemptions 5
 - The Board Properly Monitored PILOT and Loan Payments 6
 - What Do We Recommend? 6

- Appendix A – Response From TCIDA Officials. 7**

- Appendix B – Audit Methodology and Standards 10**

- Appendix C – Resources and Services. 15**

Report Highlights

Tioga County Industrial Development Agency

Audit Objective

Determine whether the Tioga County Industrial Development Agency (TCIDA) Board of Directors (Board) and Executive Administrator (Administrator) properly approved and monitored tax abatement and revolving loan projects.

Key Findings

The Board adopted adequate policies and guidelines for project approval. In addition, payments in lieu of taxes (PILOTs) for four projects and 26 revolving loan payments were accurate and received on time. However, the Board and the Administrator did not properly monitor tax abatement and loan projects. The Board did not require the Administrator to:

- Compare reported job creation and retention figures with project goals.
- Track sales tax exemptions to ensure that the exemptions taken were within allowable limits.

Key Recommendations

- Require the Administrator to compare reported job creation and retention figures to agreements, at least annually, and provide that assessment to the Board.
- Require the Administrator to track sales tax exemptions taken to ensure that they are within the approved amounts, and provide that information to the Board.

TCIDA officials agreed with our recommendations and have initiated or indicated they planned to initiate corrective action.

Background

The TCIDA is an independent public benefit corporation established in 1971 at the request of Tioga County (County). The TCIDA's Board is composed of seven members appointed by the County Legislature and responsible for TCIDA's general management and financial and operational affairs. The Board-appointed Administrator is responsible for day-to-day operations. The TCIDA funds its operations primarily with revenues derived from land and railroad leases, application and agency fees, grants and investment earnings.

Quick Facts

2018 Tax Abatement Projects	15
2018 PILOTs Received	\$5.9 million
2018 Outstanding Revolving Loans	27
2018 Outstanding Revolving Loan Balances	\$575,295

Audit Period

January 1, 2018 – March 22, 2019.

We extended our audit period back to June 15, 2016 to review projects approved after new legislation became effective. We extended our audit period back to December 21, 2010 to review revolving loans approvals and fees. We extended our audit period back to January 1, 2015 and forward through August 8, 2019 to review tax abatements.

Project Approval and Monitoring

The purpose of an industrial development agency (IDA) is to promote, develop, encourage and assist in acquiring, constructing, improving, maintaining, equipping and furnishing industrial, manufacturing, warehousing, commercial, research and recreational facilities. The overall goal of an IDA is to advance the job opportunities, health, general prosperity and economic welfare for the people of the State. The powers and duties of IDAs are set forth under New York State General Municipal Law (GML).¹

The TCIDA offers financial assistance to businesses including mortgage, sales and real property tax exemptions and abatements, by taking title and entering into lease-leaseback agreements² for the property owned or leased by the business, facilitating the provision of financial assistance because the property is tax-exempt under GML.³ In return, many businesses receiving TCIDA financial assistance promise to create new jobs or retain existing jobs in the community, invest in new buildings or in the renovation of existing buildings and agree to make annual PILOT payments to the affected tax jurisdictions to help offset the loss of revenues from the tax exemptions and abatements provided.

The TCIDA offers financial assistance through three revolving loan programs which include the following: Commercial Facade Improvement Revolving Loan Program (CFLP), Intermediary Relending Program (IRP), and Rural Business Enterprise Grants (RBEG). TCIDA also administers a Community Development Block Grant (CDBG) revolving loan program for the County. These programs offer low to no interest loans to County businesses.⁴

In June 2016, new legislation became effective to increase the accountability and improve the efficiency and transparency of IDA operations.⁵

How Should the Board Approve Tax Abatement and Revolving Loan Projects?

IDAs are required to develop, adopt and use standard applications for all requests for financial assistance and consistently apply uniform evaluation criteria when making project selection decisions for tax abatement projects. IDAs must prepare written cost-benefit analyses to assist in their decision of whether to approve or deny those projects. To assist taxpayers' understanding of projects, public hearings should be held and the chief executive officers of each affected tax jurisdiction should be notified of the meetings.

1 New York State General Municipal Law (GML), Article 18-A, Title 1

2 In a lease-leaseback agreement, the IDA takes possession of the project's property. With the ending of the project term, the property is released to the owner, its abatements from property taxes ceases and it is usually returned to the tax roll.

3 GML, Section 874

4 The legal propriety of the IDA to manage these specific loan programs is outside the scope of this audit.

5 GML, Section 859-A

A uniform tax exemption policy (UTEP) should be developed that provides the board with detailed guidelines for claiming real property, mortgage recording and sales tax exemptions. Moreover, IDAs are required to develop a uniform project agreement that includes measurable project goals, PILOT payment dates and provisions for the suspension and recapture of financial assistance if project goals are not met. IDA staff should ensure that all application and agency fees are collected prior to proceeding with projects.

An IDA board should develop policies and guidelines over revolving loan programs to establish the requirements and boundaries of each program, develop a standard application and evaluation criteria for each program and procedures for loan repayment and collection that include late penalty fees. The board should also establish minimum and maximum loan amounts, interest rates and terms and loan conditions, such as the required number of jobs created and/or retained.

The Board Adopted Policies and Guidelines for Project Approvals

The Board developed and adopted a standard application, uniform evaluation criteria, a uniform project agreement, which included project goals and PILOT payment schedules, and a UTEP for tax abatement projects. We reviewed four projects approved after June 15, 2016,⁶ and found that for each project, the standard application, uniform evaluation criteria and uniform project agreement were used when making decisions and that cost-benefit analyses were prepared.

Additionally, all required public notices for these projects were published at least 10 days before public hearings and informational meetings were held with the chief executive officers and board members of affected taxing jurisdictions. Furthermore, the Board adopted a policy that provided for the suspension and recapture of financial assistance if project goals were not met. The Board adopted application and agency fees for all tax abatement projects. We reviewed fees received for nine tax abatement projects. Except for minor discrepancies which we discussed with TCIDA officials, we found no exceptions.

The Board developed policies and guidelines for each loan program that defined the types of projects that could be granted loans, program boundaries, the application process, the evaluation criteria, minimum and maximum loan amounts, interest rates and loan terms. The Board also established loan repayment and collection procedures that include late penalties.

We reviewed all 27 outstanding loans and found all approved amounts were within allowable limits. We also reviewed eight outstanding loans to determine whether loan agreements included job creation and/or retention goals, when required, and standard applications and evaluation criteria were used when making loan decisions. We found no exceptions.⁷

6 The effective date of the 2015 IDA reform legislation

7 Refer to Appendix B for information on our methodology.

How Should the Board Monitor Tax Abatement and Revolving Loan Projects?

IDA boards are responsible for establishing processes to monitor and evaluate the performance of businesses receiving financial assistance through real property tax abatements, sales and/or mortgage recording tax exemptions and revolving loans they administer. An annual assessment should be done to ensure project goals were met. To that end, for projects with job creation or retention goals, employment levels should be obtained and verified for accuracy, and those employment levels should be compared to established project goals.

Projects that receive sales tax or mortgage recording tax exemptions should be issued agreements that clearly state the maximum exemption amounts allowable. The IDA administrator should track the exemptions taken to ensure that businesses do not exceed approved amounts. Businesses that receive financial assistance for building improvements should be required to provide verification that the agreed upon improvements were made.

PILOT and loan payments should be monitored to ensure payments comply with project agreements and are made on time. Boards should receive periodic reports on projects and exemptions and abatements received so that they can determine whether to exercise recapture provisions or recall loan amounts if agreed upon goals are not met or if PILOT or loan payments are delinquent.

The Board Did Not Properly Monitor Employment Levels

The Board established procedures that required businesses with job creation and/or retention goals to provide a copy of their last quarter's New York State Combined Withholding, Wage Reporting, and Unemployment Insurance Return (NYS-45), which includes reported number of employees. The Administrator was required to conduct annual site visits for revolving loan projects and obtain copies of annual financial statements during these visits. The TCIDA also required businesses to complete and submit annual project status reports to TCIDA's external auditor.

We reviewed six tax abatement projects and three loan projects to determine whether job creation and retention goals were met, if required. We found that two businesses with tax abatements did not submit the NYS-45 or project status reports. As a result of our inquiries, the Administrator contacted these businesses, and the businesses have since submitted the delinquent NYS-45s. We also found that the Administrator conducted the required revolving loan site visits, obtained the annual financial statements during those visits, and advised the Board when all site visits were completed.

We compared the number of jobs reported by eight businesses that required job creation or retention goals and found that the overall goal of 2,957 jobs for five tax abatement projects and all three loan projects were either met or exceeded. However, the one distribution facility with a tax abatement, fell short of meeting its 367 jobs goal by 120 jobs.

While some employment levels were obtained, the Administrator did not compare those levels with the project agreements to ensure that projects met and maintained the established project goals. When employment levels are not compared with project goals, the Board cannot be sure that the projects are meeting the agreed upon job goals. Further, without this information, the Board cannot determine whether to exercise the recapture provisions or recall loans when goals are not met.

The Board Did Not Monitor Sales Tax and Mortgage Recording Tax Exemptions

The Board issued sales tax exemption agreements⁸ to businesses that specified the total amount of sales tax exemptions allowed for projects. The TCIDA requires businesses to file monthly forms indicating the amount of sales tax exemptions taken.⁹ Annually, businesses filed forms with New York State Department of Taxation and Finance reporting the total amount of all sales tax exemptions taken for the year, and sent copies of these forms to the TCIDA.

We reviewed sales tax exemption records for six projects and found that one business exceeded its allowable sales tax exemption for a golf course facility by over \$117,000, two projects either had incomplete or unavailable records and three projects were within their allowable limits. These discrepancies occurred because the Administrator did not keep track of sales tax exemptions taken to ensure that the exemptions were within allowable limits.

After we discussed this deficiency with TCIDA officials, the Board took immediate action to ensure that tracking and reporting of sales tax exemptions would be required going forward. As a result, the Administrator is now required to maintain monthly tracking sheets for each active project using the sub-contractors' submitted forms, and provide the Board with a report detailing the total exemptions taken to-date compared with the total allowable limits. Furthermore, TCIDA officials contacted the business that exceeded its exemption limit, and agreed to raise the approved exemption amount by the \$117,000 overage.

8 Before 2018, agreements did not include the total amount of sales tax exemptions allowable. Instead, officials issued a form to the business that showed the estimated allowable exemption.

9 These forms are generally submitted by the business' sub-contractors.

We also reviewed mortgage recording tax exemptions for these six projects and found that one business received this exemption. We reviewed this project and found that the business took the maximum allowable mortgage recording tax exemption, which was within the allowable limit. However, TCIDA officials did not monitor this exemption.

The Board Properly Monitored PILOT and Loan Payments

TCIDA officials established appropriate procedures to ensure that PILOT payments and loan payments (due on the first of each month) were accurate and received on time. The Administrator maintained a payment master list to track all PILOT and loan payments received. She prepared and sent each business a PILOT bill each year, based on the PILOT agreement. The Administrator then determined the amount that each taxing jurisdiction should receive based on the agreement and remitted payments within 30 days of the receipt of payment from the businesses.

We reviewed the 2018 PILOT payments of four tax abatement projects and determined that all payments were received and remitted to taxing jurisdictions in a timely manner, and complied with the project agreements. We also reviewed the January 2019 payments for 26 outstanding loans. We found that one loan was delinquent and the Administrator properly reported the delinquency to the Board and contacted the business owner, who then paid in full. The remaining 25 payments were made timely and complied with project agreements.

What Do We Recommend?

The Board should require the Administrator to:

1. Compare reported job creation and/or retention levels to tax abatement and loan agreements, at least annually, and report that information to the Board.
2. Continue to track sales tax exemptions to ensure that exemptions taken comply with approved amounts, and provide that information to the Board.
3. Track mortgage recording tax exemptions to ensure that exemptions are within allowable limits, and report that information to the Board.

Appendix A: Response From TCIDA Officials

TEAM TIOGA

we work for you

ECONOMIC DEVELOPMENT & PLANNING | INDUSTRIAL DEVELOPMENT AGENCY | LOCAL DEVELOPMENT CORPORATION

12-5-2019

Tioga County Industrial Development Agency
56 Main Street
Owego, NY 13827

NYS Office of the State Comptroller
Division of Local Government and School Accountability

[REDACTED]
Binghamton Regional Office
44 Hawley Street - Suite 702
Binghamton, NY 13901-4417

Re: Report of Examination 2019M-190
TCIDA Response & Corrective Action Plan

Please accept this letter and Corrective Action Plan as the Tioga County Industrial Development Agency's (TCIDA) formal response to your draft audit report titled "Tioga County Industrial Development Agency Project Approval and Monitoring Report of Examination 2019M-190".

The TCIDA Board of Directors have been consistently successful in executing the goals for Industrial Development Agencies established by the State statute, "advance the job opportunities, health, general prosperity and economic welfare".

TCIDA adequately adhered to the 2015 IDA Reform Legislation by implementing a Policy for Uniform Evaluation Criteria – Selection of Projects for Financial Assistance and Policy for Termination Modification and-or Recapture of Agency Benefits. Prior to the 2015 IDA Reform Legislation, TCIDA had established a Standard Application Form and had required that the Cost Benefit Analysis be prepared and presented to the Board, effected taxing municipalities, and citizens at Public Hearings. The Report reflects this in the following two statements: *"The Board adopted adequate policies and guidelines for project approval."* *"The Board developed and adopted a standard application, uniform evaluation criteria, a uniform project agreement, which included project goals and PILOT payment schedules, and a UTEP for tax abatement projects. We reviewed four projects approved after June 15, 2016 and found that for each project, the standard application, uniform evaluation criteria and uniform project agreement were used when making decisions and that cost-benefit analyses were prepared."*

TCIDA adhered to public notice and public hearing requirements in order to provide transparency to the effected taxing municipalities and the citizens of Tioga County. The Report reflects this in the following statement: *"Additionally, all required public notices for these projects were published at least 10 days before public hearings and informational meetings were held with the chief executive officers and board members of affected taxing jurisdictions."*



ECONOMIC DEVELOPMENT & PLANNING | INDUSTRIAL DEVELOPMENT AGENCY | LOCAL DEVELOPMENT CORPORATION

TCIDA’s PILOT Agreements have contributed significant job opportunities to the community while contributing Payment In Lieu Of Tax revenue for taxing municipalities. PILOT Agreements have induced companies to locate in Tioga County, resulting in the long-term benefit of increased real property tax base to be realized at the expiration of PILOT Agreements. TCIDA has been dedicated to successful administration and oversight of Payments In Lieu Of Tax. The Report reflects this in the following statement: *“In addition, payments in lieu of taxes (PILOTs) for four projects and 26 revolving loan payments were accurate and received on time.”*

The TCIDA Board of Directors endeavors to continually improve operations by diligent oversight.

Corrective Action Plan

TCIDA’s Corrective Action Plan was prepared in response to recommendations of the OSC.

1. *Audit Recommendation: The Board should require the Administrator to: Compare reported job creation and/or retention levels to tax abatement and loan agreements, at least annually, and report that information to the Board.*

Implementation Plan of Action(s):

This has been a historic practice of TCIDA. Employment numbers have been verified annually by collection of NYS-45 for each PILOT Agreement. Employment numbers have been verified by annual site visits for all Loan Agreements. Board meeting minutes document that employment information for PILOT Agreements were reported to board members annually until the year 2016 when the annual aggregate reporting procedure was not continued, however individual project employment was discussed as deemed necessary for individual projects.

As a result of the Report of Examination, TCIDA will make an immediate enhancement in this area by requiring the Executive Administrator/Director to compare reported job creation/retention levels to project goals for every PILOT Agreement and Loan Agreement, and report that information to the Board annually.

2. *Audit Recommendation: The Board should require the Administrator to: Continue to track sales tax abatements to ensure that abatements taken comply with approved amounts, and provide that information to the Board.*

Implementation Plan of Action(s):



As a result of the Report of Examination, TCIDA has already made immediate procedure implementations regarding sales tax exemption tracking. The Executive Administrator/Director will continue to require monthly submission of sales tax exemption reports for every Sales Tax Agreement, compare the exemption utilized to the allowable sales tax exemption stipulated in the Sales Tax Agreement, and report that information to the Board monthly.

- 3. Audit Recommendation: The Board should require the Administrator to:
Track mortgage recording tax exemptions to ensure that exemptions are within allowable limits, and report that information to the Board.*

Implementation Plan of Action(s):

Mortgage tax exemptions did not exceed the amounts included in the Cost Benefit Analysis which were approved by the Board prior to approving a PILOT Agreement.

As a result of the Report of Examination, TCIDA will make an immediate enhancement in this area by requiring the Executive Administrator/Director to compare the mortgage tax exemption utilized to the mortgage tax exemption approved, and report that information to the Board. This will ensure continued success regarding appropriate implementation of mortgage tax exemptions.

Thank you for your time and effort analyzing TCIDA's operations.
Sincerely,

Ralph E Kelsey, Chair

Appendix B: Audit Methodology and Standards

We conducted this audit pursuant to the State Comptroller's authority as set forth in Article X, Section 5 of the State Constitution and 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 members of the TCIDA Board, the Administrator, and the County Director of Economic Development & Planning Department to gain an understanding of TCIDA's operations and procedures regarding the approval and monitoring of tax abatement and revolving loan programs.
- We used our professional judgment to select a sample of four tax abatement projects (all of which exceeded \$100,000) from a population of 19 projects. We selected the four projects that were approved after June 15, 2016, when new legislation was adopted, and would also have been monitored by TCIDA officials during our audit period. Our testing of these four projects included the following:
 - We compared the Board's adopted standard tax abatement application to GML to determine whether it met all requirements. We reviewed the project applications to determine whether the adopted standard application was used and completed before being presented to the Board.
 - We reviewed Board resolutions and policies to determine whether the Board developed and adopted uniform evaluation criteria, as required. We then reviewed the project applications to determine whether the Board used the adopted criteria when reviewing tax abatement projects for approval.
 - We reviewed the project files to determine whether required cost-benefit analyses were prepared. We reviewed the cost-benefit analyses to determine whether they were accurate and reasonable.
 - We reviewed documentation to determine whether all public meetings were held for the project before approval and meeting notices were advertised at least 10 days before meetings. We determined whether meetings were held with all affected taxing jurisdictions for the projects and whether the projects were approved by the Board.
 - We reviewed Board resolutions and policies to determine whether the Board developed and adopted a UTEP that included factors to be considered when deviating from the standard UTEP. We reviewed the project applications and agreements to determine whether projects deviated and, if so, whether the reasons were valid and documented.
 - We reviewed Board resolutions and policies to determine whether the Board developed and adopted a required uniform project agreement. We reviewed project documentation for the projects to determine whether the agreement was complete.

-
- We reviewed the TCIDA's application and Board policies to determine whether the Board established standard application and agency fees for tax abatement projects. We reviewed application and agency fees for nine projects to determine whether the correct amounts were collected, recorded and deposited. We used our previously selected sample of four projects and expanded our sample to include all five projects approved in 2015.
 - We reviewed Board resolutions and policies to determine whether the Board suspended or discontinued financial assistance, including the return of all or part of financial assistance provided, and redistributed the amounts returned.
 - We reviewed nine loan projects, eight with outstanding balances and one that was denied, during our audit period from a population of 27 approved loans. We tested all four CFLP projects approved in 2018. We used our professional judgment to select a sample of four approved IRP loan projects from a population of 13 IRP loans. We selected the four IRP loan projects with the largest outstanding principal balances as of January 1, 2018. We also reviewed the one RBEG loan application that was denied during our audit period. Our testing of these nine loan projects included the following:
 - We reviewed Board policies and guidelines regarding the revolving loan programs to determine whether the Board established a standard application for all loan programs. We reviewed the eight loan applications to determine whether the standard application was used and completed before loan approval, and loans were approved by the Board and included in the Board minutes. The remaining loan was not tested because the loan was approved before the TCIDA assumed managerial duties for the loan programs.
 - We reviewed the loan applications and Board policies to determine whether the Board established standard application and agency fees for the revolving loan programs. We reviewed the application and agency fees for eight loans to determine whether the correct amounts were collected, recorded and deposited. The remaining loan was not tested because it was approved before the TCIDA assumed managerial duties for the loan programs.
 - We reviewed Board policies and guidelines to determine whether the Board established eligibility and evaluation criteria to be used when reviewing and approving revolving loans. We reviewed submitted documentation for eight loans to determine whether eligibility and evaluation criteria was used and required supporting documentation was submitted. The remaining loan was not selected because it was approved before the TCIDA assumed managerial duties for loan programs.

-
- We reviewed Board policies and guidelines to determine whether the Board established minimum and maximum loan amounts for revolving loan programs. We reviewed amortization schedules for all 27 outstanding loans to determine whether loans were within the established minimum and maximum amounts and, if not, whether proper approvals were obtained.
 - We reviewed completed applications for the four IRP loans and two CDBG loans that were outstanding during our audit period to determine whether the loan agreements included job retention or creation criteria as required.
 - We reviewed the adopted guidelines for the loan programs to determine whether loan repayment and collections procedures were established and, if so, documented those procedures.
 - We reviewed loan files for the four CFLP loans to determine whether evidence was obtained showing that repairs or improvements were complete and paid for before loan proceeds were disbursed.
 - We reviewed loan files for three IRP loans to determine whether annual site visits were performed and reported to the Board and financial information and NYS-45s were obtained during the visits. We excluded one IRP loan because the business had closed and filed for bankruptcy.
 - We obtained NYS-45 forms for 2018 and loan agreements for the three active IRP loans and compared reported employment levels to the agreements to determine whether businesses maintained the required number of jobs. We excluded one loan because the business had closed and filed for bankruptcy.
 - We used our professional judgment to select a sample of six completed projects from the 19 active tax abatement projects during our audit. We reviewed these projects to determine whether they were adequately monitored. Our sample included two projects that were approved after June 15, 2016, two projects that had the largest total costs, one that received bond proceeds and one that required the most significant number of jobs to be created. Our testing of these six tax abatement projects included the following:
 - We reviewed PILOT agreements to determine the provisions of projects regarding job creation or retention and compared with the number of jobs reported on the business' NYS-45s to determine whether the project goals were met. We reviewed Board minutes to determine whether TCIDA officials reported to the Board annually and whether the Board was informed of any businesses that did not meet agreement provisions and what, if any, action was taken.

-
- We reviewed sales tax exemptions allowed for these projects and compared the amounts taken with approved amounts contained in the cost-benefit analyses. We obtained information from the Administrator regarding the tracking of sales tax exemptions.
 - We reviewed project files to determine whether any projects were allowed mortgage recording tax exemptions. We identified one project that was allowed this type of exemption, and compared the amount taken to the amount reported as allowable on the cost-benefit analysis.
 - We reviewed PILOT agreements for nine projects that received real property tax abatements during our audit period. We used our professional judgment to select our sample which was composed of the six previously selected tax abatement projects and three projects approved in 2015. We reviewed PILOT agreements and calculated the amounts that should be paid in 2018. We reviewed accounting and deposit records to determine whether accurate and timely payments were made, recorded and deposited and whether any delinquencies were reported to the Board. We also reviewed accounting and bank records to determine whether PILOT payments were disbursed within 30 days of receipt.
 - We reviewed all revolving loan payments made in January 2019, the most recent month bank statements were received and reconciled during our audit period. We compared the amounts paid with the amounts due as specified in the loan agreements and verified whether the payments were recorded and deposited in a timely manner.
 - We reviewed Board minutes and policies to determine whether the Board established a Code of Ethics and Governance Committee including provisions regarding disclosures of conflicts with projects undertaken by the TCIDA. We sent standard OSC Conflict of Interest Forms to all Board members and then reviewed them for any conflicts.

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.

The Board has the responsibility to initiate corrective action. 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 Administrator's office.

Appendix C: Resources and Services

Regional Office Directory

www.osc.state.ny.us/localgov/regional_directory.pdf

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

www.osc.state.ny.us/localgov/costsavings/index.htm

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

www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm

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

www.osc.state.ny.us/localgov/pubs/listacctg.htm#lmgm

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

www.osc.state.ny.us/localgov/planbudget/index.htm

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

www.osc.state.ny.us/localgov/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

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

www.osc.state.ny.us/localgov/researchpubs/index.htm

Training – Resources for local government officials on in-person and online training opportunities on a wide range of topics

www.osc.state.ny.us/localgov/academy/index.htm

Contact

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

www.osc.state.ny.us/localgov/index.htm

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

BINGHAMTON REGIONAL OFFICE – Ann C. Singer, Chief Examiner

State Office Building, Suite 1702 • 44 Hawley Street • Binghamton, New York 13901-4417

Tel (607) 721-8306 • Fax (607) 721-8313 • Email: Muni-Binghamton@osc.ny.gov

Serving: Broome, Chenango, Cortland, Delaware, Otsego, Schoharie, Sullivan, Tioga, Tompkins counties



Like us on Facebook at facebook.com/nyscomptroller

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