

Shelter Island Union Free School District

Fund Balance

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

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Report Highlights

Shelter Island Union Free School District

Audit Objective

Determine whether the Board appropriately managed the District's fund balance.

Key Findings

- Surplus fund balance levels exceeded the statutory limit by at least 5.4 percentage points from fiscal years 2015-16 through 2018-19.
- Annual budgets overestimated appropriations by an average of \$685,822 (6 percent) from 2015-16 through 2018-19. As a result, \$1.7 million in appropriated fund balance was not used to fund operations during this time.
- The unemployment insurance reserve was overfunded and the employee benefit accrued liability reserve was not established by Board resolution.
- District officials have not appropriately prepared or implemented corrective action plans (CAPs) to previous audits.

Key Recommendations

- Reduce surplus fund balance to comply with the statutory limit and District policy.
- Adopt budgets that include reasonable estimates for appropriations. Discontinue appropriating fund balance that is not needed or used to fund operations.
- Review the unemployment insurance reserve and determine whether the balance is necessary and reasonable. Adopt a resolution that establishes the employee benefit accrued liability reserve.
- Create CAPs in response to external audit reports that indicate who will implement the recommendations and identify when each is expected to be implemented by.

Background

The Shelter Island Union Free School District (District) is located in the Town of Shelter Island, Suffolk County. The District is governed by an elected seven-member Board of Education (Board). The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the District's chief executive officer and is responsible for the District's day to day management under the Board's direction, which includes developing and administering the budget. The School District Business Leader assists with these duties.

Since September 2014, the District has had four different individuals serving as the Superintendent. Since September 2015, the District has had three different individuals serving as the Business Leader and a vacancy lasting approximately four months.¹

Quick Facts

Enrollment	213
Employees	95
2019-20 Budgeted Appropriations	\$11.9 million
Appropriated Surplus Fund Balance 2015-16 through 2017-18	\$1.7 million
Unused Appropriated Surplus Fund Balance 2016-17 through 2018-19	\$1.7 million

Audit Period

July 1, 2015 – June 30, 2019

¹ The Business Leader position is again vacant as of November 8, 2019.

What Is Effective Fund Balance Management?

Fund balance is the difference between revenues and expenditures accumulated over time. To effectively manage a district's fund balance, a board must adopt realistic and structurally balanced budgets based on historical trends or other known factors in which recurring revenues finance recurring expenditures and reasonable levels of fund balance are maintained. In preparing the budget, a board must estimate the amounts the district will spend and receive, the amount of fund balance that may be available at year-end to use towards the next year's budget, and the expected real property tax levy (tax levy). Accurate estimates help ensure that the tax levy is not greater than necessary.

A board is permitted to retain a specified amount of fund balance for cash flow needs or unexpected expenditures. New York State Real Property Tax Law (Real Property Tax Law)² currently limits the amount of surplus fund balance³ that a school district can retain to no more than 4 percent of the next year's budget. Any surplus fund balance over this percentage must be used to reduce the upcoming fiscal year's tax levy (appropriated) or to fund needed reserves.

When fund balance is appropriated to finance operations, a district is budgeting for a planned operating deficit equal to the amount of the appropriated fund balance, and the tax levy is reduced by the amount of fund balance used as a financing source. If the district instead experiences a surplus, the amount of appropriated fund balance will not actually be used to finance operations.

Another important part of fund balance management is the timely correction of audit findings by implementing audit recommendations. Audits can serve as effective management tools when district officials promptly focus on the findings and recommendations in audit reports, formally document their detailed responses and implement a corrective action plan (CAP). CAPs provide an opportunity for the governing board to communicate how audit findings and recommendations will be used positively to improve operations and internal controls.

Surplus Fund Balance Exceeded the Statutory Limit

The Board has not complied with Real Property Tax Law. The District reported unassigned fund balance that exceeded the 4 percent statutory limit from 2015-16 through 2018-19 by an annual average of \$656,975. To illustrate, unassigned fund balance as of June 30, 2019 was \$1,136,873, 9.5 percent of the 2019-20 budgeted appropriations. This exceeded the statutory limit by almost 6 percentage points, or approximately \$659,500 (Figure 1).

2 New York State Real Property Tax Law (Real Property Tax Law) Section 1318

3 Surplus fund balance is defined as unrestricted fund balance minus appropriated fund balance and encumbrances included in committed and assigned fund balance. See our accounting bulletin at: <https://www.osc.state.ny.us/localgov/pubs/releases/gasb54.pdf>

Figure 1: Surplus Fund Balance at Year End

	2015-16	2016-17	2017-18	2018-19
Total Surplus Funds at Year End	\$1,096,207	\$1,062,411	\$1,170,145	\$1,136,873
Ensuing Year's Budgeted Appropriations	\$10,966,854	\$11,327,228	\$11,714,448	\$11,934,877
Surplus Funds as a Percentage of Ensuing Year's Budget	10.0%	9.4%	10.0%	9.5%
4 Percent of Ensuing Year's Budget	\$438,674	\$453,089	\$468,578	\$477,395
Amount Over the 4 Percent Limit	\$657,533	\$609,322	\$701,567	\$659,478
Exceeded the 4 Percent Limit	6.0%	5.4%	6.0%	5.5%

Board members and officials stated they are aware of and comfortable with the fund balance amount and the fact that it does not comply with statute. District officials stated they do not think 4 percent of their small budget is enough for unplanned expenses.

Furthermore, our previous audit⁴ also found, among other things, that the District did not use any of the appropriated fund balance during the 2012-13 fiscal year. The District planned for a \$325,000⁵ deficit but instead concluded with an operating surplus of \$272,424. The appropriated fund balance was not used as intended and, instead, the District accumulated surplus funds at levels that were more than 12 percent of the ensuing year's budget.

Despite having surplus fund balance available that could have been used to reduce the tax levy, the Board increased the tax levy by \$550,837 (5.5 percent) over the last four years.

The Board Overestimated Appropriations and Appropriated More Fund Balance Than Needed

District officials need to improve their budgeting practices by adopting more realistic expenditure estimates and effectively managing fund balance. The budgeting practices made it appear that the District needed to both increase taxes and use appropriated fund balance to close projected budget gaps. However, the District realized operating surpluses and, consequently, none of the appropriated fund balance was needed to finance operations. Despite appropriating fund balance each year, the District realized annual operating surpluses for the years 2016-17 through 2018-19 because certain appropriations were overestimated.

4 Shelter Island UFSD, Financial Condition, 2014M-132, August 2014

5 Does not include funds appropriated from reserves.

We compared 2015-16 through 2018-19 budgeted appropriations and estimated revenues with actual operating results and found that, while revenue variances were generally reasonable (underestimated by an average of less than 1 percent), appropriations were overestimated by as much as \$826,310 (8 percent) in 2017-18 (Figure 2), or by an annual average of \$685,822 (6.5 percent).

Figure 2: General Fund Budget to Actual Comparisons

	2015-16	2016-17	2017-18	2018-19
Appropriations	\$11,105,201	\$11,006,261	\$11,360,898	\$11,759,528
Actual Expenditures	\$10,473,166	\$10,496,459	\$10,534,588	\$10,984,386
Overestimated Appropriations	\$632,035	\$509,802	\$826,310	\$775,142
Percentage Overestimated	6.0%	4.9%	7.8%	7.1%
Planned (Deficit)	(\$983,026)	(\$389,407)	(\$639,110)	(\$815,676)
Operating Surplus/(Deficit)	(\$358,647)	\$232,727	\$291,695	\$41,842
Tax Levy	\$9,441,689	\$10,000,816	\$10,131,788	\$10,343,159

The four-year expenditure variances totaled \$2,743,289. The most significant overestimated appropriations were for the following:

- Plant operations were budgeted for \$2,226,359 while actual expenditures were \$1,842,700, causing a four-year overestimation of \$383,659 (21 percent). The School District Business Leader stated that capital expenditures were mistakenly budgeted to this account, which caused these overestimated figures.
- Special education was budgeted for \$4,177,993 but spending was only \$3,658,820, causing a four-year overestimation of \$519,173 (14 percent). District officials explained they budget for an additional special education student each year, so the District is prepared if the services are needed.
- Employee benefits were budgeted for \$12,928,113 but spending was only \$11,906,500, causing a four-year overestimation of \$1,021,613 (9 percent). District officials explained overestimations occurred because the budget included an additional 10 percent for possible premium increases and any possible retirements with sick and incentive buyouts calculated.

These budgeting practices appear to have continued into the 2019-20 budget. The 2019-20 budget totaled \$11,934,877, which is an increase of \$220,429 (2 percent) from the prior year. It appears District officials continued to overestimate expenditures similar to the previous four years.

Because appropriations were overestimated, the Board annually increased the tax levy from approximately \$9.4 million in 2015-16 to \$10.6 million in 2019-20 (13 percent). Further, because the District annually appropriated fund balance averaging \$618,011 as a financing source but realized operating surpluses in the years 2016-17 through 2018-19, appropriated fund balance was not used and reported unassigned fund balance increased by almost \$41,000 (Figure 3).

Annually appropriating fund balance that is not needed to finance operations is, in effect, a reservation of fund balance not provided for by statute. These budgeting practices further exacerbate the surplus fund balance level retained in excess of the 4 percent statutory limit. For perspective, when we added the unused appropriated fund balance amounts back into unassigned fund balance, the District retained surplus funds ranging from 12 to 16 percent of the ensuing year's budget, exceeding the 4 percent limit each year by 8 to 12 percentage points (Figure 3).

Figure 3: Recalculated Surplus Funds at Year End

	2015-16	2016-17	2017-18	2018-19
Total Surplus Fund Balance as Reported	\$1,096,207	\$1,062,411	\$1,170,145	\$1,136,873
Add: Unused Appropriated Fund Balance	\$203,039	\$350,000	\$605,440	\$770,596
Recalculated Surplus Fund Balance	\$1,299,246	\$1,412,411	\$1,775,585	\$1,907,469
Ensuing Year's Budget	\$10,966,854	\$11,327,228	\$11,714,448	\$11,934,877
Recalculated Surplus Fund Balance as Percentage of the Ensuing Year's Appropriations	11.9%	12.5%	15.2%	16.0%

The District Has Not Taken Effective Corrective Action

Our previous audit report recommended that the Board develop a plan to use surplus funds by increasing necessary reserves, paying off debt, financing one-time expenses, and/or reducing District property taxes. In addition, a certified public accounting firm (CPA) audited the last four years of financial statements (2015-16, 2016-17, 2017-18 and 2018-19) and recommended in each that the District implement procedures to monitor fund balance throughout the year to ensure compliance with statutory limit requirements.

Corrective action plans (CAPs) adopted by the Board indicate the District agreed with findings in both the CPA audit reports and the prior OSC audit report. The District's responses to the CPA audit reports did not indicate when corrective action would be implemented and did not state who would implement the plans. However, the responses did identify the District's intent to implement recommendations by developing a multiyear budget plan which would incorporate both a reserve and fund balance strategy. The CAP for the OSC audit report also stated the issues would be addressed by the spring of 2015. However, the District has not implemented the corrective actions outlined in any of the CAPs, which has resulted in similar findings in this audit report.

Because the Board did not effectively create or implement its CAPs, the District has continued to maintain surplus fund balance in excess of statutory limits. Had the Board created adequate CAPs and required District officials to implement them, they may have corrected the findings that have perpetuated and are described in this report.

How Should A Board Ensure Reserves Are Properly Established And Reasonably Funded?

School districts are allowed to establish reserves and accumulate reasonable funds for certain future purposes (for example, capital projects or retirement expenditures). Combining a reasonable level of unrestricted fund balance with specific legally-established reserves provides for both unanticipated events and other identified or planned needs. To ensure reserves are not overfunded, officials should plan for funding and use of reserves by balancing the desire to accumulate funds for future needs with the obligation to make sure property taxes are not higher than necessary. Therefore, it is important that the board adopt a written policy or plan that states its rationale for establishing each reserve fund, objectives for the reserve, optimal or maximum targeted funding levels and conditions under which the reserve will be used or replenished. A board should periodically review reserves to ensure that reserve amounts are reasonable.⁶

New York State Education Law⁷ requires district officials to include a schedule of all reserve funds in their annual budget document. This schedule must include the name of each reserve fund, a description of its purpose, the balance as of the close of the third quarter of the current district fiscal year, and a brief statement explaining any plans for the use of each reserve for the ensuing fiscal year.

The Board Did Not Ensure Compliance with Its Policy and Did Not Comply with the Law

In March 2011, the Board adopted a reserve policy requiring District officials to prepare and submit an annual report on reserves to the Board identifying each reserve with its establishment date, funding record, interest earned, amounts withdrawn, and an analysis of the projected needs for upcoming fiscal years. The policy also requires that reserves be established and maintained in accordance with laws.

The District reported restricted fund balance totaling \$774,974 in four reserves: employee benefit accrued liability reserve (EBALR) (\$288,879), a capital reserve (\$178,794), unemployment insurance reserve (\$144,981) and retirement reserve (\$162,320). We analyzed these reserves for reasonableness and compliance with statutory requirements. While three reserves were properly established, District officials could not find an establishing resolution for the EBALR. OSC auditors also found this during the prior OSC audit and made a verbal recommendation to officials to formally establish the reserve. However, District officials still could not provide an establishing resolution for this reserve.

⁶ For more information, please refer to our *Local Government Management Guide - Reserve Funds*: <http://www.osc.state.ny.us/localgov/pubs/lmg/reservefunds.pdf>

⁷ New York State Education Law Section 1716

The previous OSC audit report also found that District officials did not prepare or submit annual reports of the reserves to the Board in accordance with the District's reserve policy, and they were not maintaining appropriate and complete documentation for the reserves. At that time, District officials indicated they agreed with the finding and their CAP indicated that the Board and Superintendent would implement the recommendation to correct this by spring 2015. However, we determined that District officials still do not prepare or submit an annual report on reserve funds. Officials explained that because of turnover in the Business Leader position, reserve plans and reviews that are required by the policy have been put on hold.

In addition, despite the reserve fund policy, District officials could not explain the basis for the amount of fund balance restricted in the reserves. We reviewed each reserve to determine whether balances were reasonable. Three of the four reserves (retirement, EBALR and capital) appeared reasonable. However, the unemployment insurance reserve appears to be overfunded. This reserve was established March 28, 2007 to fund payment of contributions to the New York State Unemployment Insurance Fund. The \$144,981 balance in this reserve as of June 30, 2019 has remained unchanged over the last 10 years and could cover annual costs for 128 years, based on the average unemployment expenditures over the last three fiscal years of \$1,200 per year. Only \$427 was used from the reserve fund in 2016. No additional reserve funds were used for these expenditures since that time, which were instead paid from general fund appropriations.

District officials could not explain why this reserve balance is needed because the general fund budget includes an appropriation of about \$12,000 each year to pay for any expenditures. The previous OSC audit report also analyzed reserves for reasonableness and found that the unemployment insurance reserve was funded at an excessive level – 10 times greater than the District's average annual unemployment costs during the 2009-10 through 2012-13 fiscal years. The reserve had a balance of \$148,731 as of June 30, 2013. The District's CAP indicated officials agreed with the finding and the Board and Superintendent would implement the recommendation by spring 2015.

Finally, the District's annual budget documents for the years 2015-16 through 2019-20 did not include the detail required for reserve fund transparency. The Business Leader explained that the District's budget presentations, budget newsletters, budget calendars, annual financial statements and property tax report cards are all posted on the website and District officials believe they fulfill the District's reserve transparency responsibility. However, once located on the website, those documents list only the title and current balance of each reserve. There is no description outlining the purpose of each or any statement explaining the Board's intentions for funding, planned usage or replenishment.

The Board's ability to effectively manage reserve funds and appropriately inform taxpayers of the District's need for reserves is limited because District officials have not submitted annual reports to the Board as required by policy. Further, while it is prudent to plan and save for unforeseen circumstances, overfunding and/or not using reserves for their intended purpose results in property taxes being higher than necessary because the funds are not being used to fund operations.

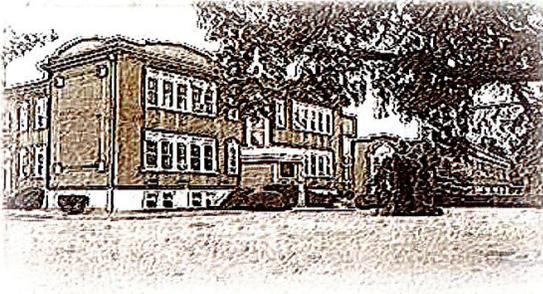
What Do We Recommend?

The Board should:

1. Create CAPs in response to external audit reports that indicate who will implement the recommendations and identify when each is expected to be implemented. Ensure District officials follow the CAPs.
2. Develop and adopt budgets that include reasonable estimates for appropriations.
3. Develop a plan to reduce surplus fund balance to comply with the statutory limit. Surplus funds can be used for:
 - a. Reducing District property taxes.
 - b. Funding one-time expenditures.
 - c. Funding needed reserves.
 - d. Paying off debt.
4. Adopt a resolution that establishes the EBALR.
5. Review the District's unemployment insurance reserve and determine whether the amount reserved is necessary and reasonable. To the extent that it is not, the Board should transfer funds in this reserve to other reserves, in compliance with statutory directives, or plan to use the funds for expenses instead of the general fund.
6. Ensure that District officials comply with the District's reserve policy and submit annual reports to the Board, and maintain complete and accurate records for all reserve funds including plans for each separate reserve fund.
7. Ensure annual budget documents include detailed reserve statements or plans that identify the Board's intentions for funding, replenishment or planned usage as required by law.

Appendix A: Response From District Officials

Shelter Island Union Free School District



SUPERINTENDENT/PRINCIPAL, *Brian Doelger, Ed.D.*
DIRECTOR OF PUPIL PERSONNEL, DATA AND INSTRUCTION, *Jennifer Rylott*
DIRECTOR OF ATHLETICS, PHYSICAL EDUCATION,
HEALTH, WELLNESS & PERSONNEL, *Todd Gulluscio*
DISTRICT CLERK, *Jacqueline Dunning*
DISTRICT TREASURER, *Deborah Vecchio*

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Tracy McCarthy Katherine Rossi-Snook

April 9, 2020

Reference: Examination 2020M-023

Ira McCracken, Chief Examiner
Office of the State Comptroller
NYS Office Building, Room 3A10
250 Veterans Memorial Highway
Hauppauge, New York 11788-5533

Dear Mr. McCracken:

On behalf of the Shelter Island Union Free School District Board of Education, I write to acknowledge receipt of the audit conducted by the staff of the New York State Comptroller. The examiners were with us for several weeks in the months preceding publication of your report and we appreciated the perspective and guidance they provided during their time here.

I acknowledge your findings that we need to reform several of the business management functions of the school district. At the direction and with the oversight of the Board of Education, I have reorganized the business office and created a better budgeting process that will result in lower appropriated fund balances and more accurate projections of budget estimations. I have begun the process to have the Board of Education formally adopt a plan for our EBALR and Unemployment Reserve Funds and we are asking the voters to create a Repair Reserve Fund in May to be funded through excess fund balance. A formal Corrective Action Plan will be presented to the Board of Education for their adoption and filed with your office as soon as possible.

The Board of Education and I acknowledge the findings of your report that in many instances, our budget overestimated appropriations. We are seeking to correct that by creating this year's budget through a vigorous internal review process before it is presented and debated by the Board of Education in public. Due to our size, one high-cost student has the potential to throw our budget into financial disarray, and thus the District has traditionally taken the position to budget for contingencies, some of which may not materialize. I am hopeful that our new approach to budgeting will help cure these problems over the long term.

Your report correctly cites the fact that there has been a tremendous amount of administrative turnover in this District in the past few years. Such turnover has made it difficult to create and implement long term financial plans and has also made it difficult to monitor corrective action plans over the years. The Board

(continued)

of Education and I are hopeful that we will experience better stability in the coming years in an effort to address the concerns you cite in your report about corrective action plans.

Part of our long-term financial plan is to address the several issues you cite with our reserve funds. Resolutions to correct these issues will be prepared and placed before the Board of Education. It should be noted, however, that in the 2018-2019 school year, the District implemented a new Teacher's Retirement Reserve and funded it in the amount of \$89,928. That year, the District also funded the three other reserves, including \$35,000 to the Employee Benefit Accrued Liability Reserve. I will also work to ensure that the budget transparency issues you cite will be corrected in this year's presentation of the budget to the public.

Chief among my financial goals for this District is to ensure that the taxpayers of Shelter Island have the utmost confidence in the financial stewardship that the Board of Education exercises over funds entrusted to the District by the community. Aside from the safety of our students, I can think of no greater responsibility than the fiduciary duties the Board and I have for the taxpayer's dollars. I thank the Office of the New York State Comptroller for their able assistance in furthering that goal through this audit.

Yours truly,

Brian Doelger, Ed.D.

Appendix B: Audit Methodology and Standards

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

- We interviewed District officials and reviewed Board meeting minutes, relevant laws, District policies and the audited financial statements to gain an understanding of the District's fund balance management, procedures and budgeting practices and to determine whether the Board adopted multiyear financial plans.
- We analyzed the trend in total general fund balance for 2015-16 through 2018-19. We compared surplus fund balance with the next year's budgeted appropriations to determine whether the District was in compliance with the statutory limit. We also recalculated surplus fund balance by including appropriated fund balance not needed as a financing source. We then compared the recalculated amount to the next year's budgeted appropriations.
- We analyzed the results of operations during 2015-16 through 2018-19 by comparing actual revenues with actual expenditures and assessed whether appropriated fund balance was used to fund operations.
- We compared the 2015-16 through 2019-20 tax levies to determine the change.
- We compared the general fund's estimated revenues and appropriations with actual revenues and expenditures for 2015-16 through 2018-19 to determine whether estimates were reasonable. We performed a detailed budget to actual analysis for 2015-16, 2016-17, 2017-18 and 2018-19. For any significant variances, we reviewed the data to determine whether there was a trend. We also reviewed the 2019-20 general fund budget to determine whether it had trends similar to previous years.
- We analyzed all reserve fund balances, activity, and annual budget documents during 2015-16 through 2017-18 to assess whether District officials properly established, funded and used reserves; whether these reserves were supported by a formalized adopted policy and plan; and whether funding and usage were transparent.
- We reviewed four of the District's CAP responses and implementation details addressing the last three years' of financial statement audit reports and the prior OSC audit report.
- We traced financial software reports to the audited financial statements and accounting records to determine whether figures reported were accurate and reliable.

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 must be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law, Section 2116-1(3)(c) of New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make the CAP available for public review in the Clerk's office.

Appendix C: Resources and Services

Regional Office Directory

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

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

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

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

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

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

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

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

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