

# Ticonderoga Central School District

## Transportation State Aid and Extra-Classroom Activity Funds

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DECEMBER 2017

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

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# Report Highlights

## Ticonderoga Central School District

### Audit Objectives

Determine whether the District applied for all entitled transportation State aid for new bus acquisitions.

Determine whether extra-classroom activity funds were adequately safeguarded and cash receipts and disbursements were properly accounted for.

### Key Findings

- The District did not apply for all transportation State aid (State aid) for new bus acquisitions.
- Club collections were not supported by adequate documentation and were not always deposited in the amounts received.
- The central treasurer made 31 disbursements totaling \$39,134 without supporting documentation. These disbursements were for appropriate purposes.

### Key Recommendations

- Implement a review of the preparation, submission and receipt of State aid documentation.
- Ensure ECA collections are properly supported and promptly deposited.
- Prepare checks for signature only after receiving proper authorization and supporting documentation.

District officials generally agreed with our recommendations and indicated they planned to initiate corrective action.

### Background

The Ticonderoga Central School District (District) is located in the Towns of Ticonderoga, in Essex County, and Hague, in Warren County.

The District is governed by an elected nine-member Board of Education (Board), which is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the chief executive officer and is responsible, along with other administrative staff, for the District's day-to-day management under the Board's direction. In addition, the Board appoints a student activities treasurer (central treasurer) to oversee and account for extra-classroom activity (ECA) funds.

#### Quick Facts

2016-2017 Budgeted Appropriations	\$20.1 million
2015-16 ECA Collections	\$90,489
2015-16 ECA Disbursements	\$88,406

### Audit Period

July 1, 2015 - April 30, 2017

We extended our scope back to July 1, 2013 to review bus acquisitions.

# Transportation State Aid

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The New York State Education Department (SED) provides transportation capital aid to school districts for the assumed debt service expenditures associated with the approved cost of newly purchased buses and the financed cost over the term of each bus lease agreement.

## How Should the District Report New Bus Acquisitions to SED?

District officials are responsible for ensuring that the District receives all the State aid to which it is entitled for the purchase and lease of new school buses. A well-designed system over the State aid process consists of assigning the responsibility for specific activities to ensure each employee understands the overall objectives and his or her role in the process. Periodic monitoring of the process by officials and an annual reconciliation of State aid can also help ensure the District will receive all of the aid revenue to which it is entitled.

To receive the State aid, the District must submit a State aid form<sup>1</sup> to SED accompanied by a detailed purchase order for each new bus purchase within one year of the purchase date. Similarly, the District must submit to SED an original copy of each bus lease agreement for each school bus that is leased. SED reviews the submitted documentation and establishes an approved cost for each bus purchased or a total financed cost over the term of each bus lease agreement. The District is then sent an award letter listing the buses that have been approved to receive State aid and the approved amounts.

Districts receive State aid on bus acquisitions over a five- or six-year period<sup>2</sup> beginning 12 months after the purchase order or lease agreement date. For example, for a bus purchased during July 2016, the District would begin receiving State aid during the 2017-18 fiscal year and would continue to receive aid on this bus purchase through the 2021-22 fiscal year. SED calculates the assumed annual debt service cost for bus acquisitions based on assumed amortization schedules.<sup>3</sup> The assumed annual debt service cost<sup>4</sup> multiplied by the District's annual State-share ratio for transportation aid (which may vary from year-to-year) determines the amount of State aid the District is entitled to each year.

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1 Form SA-16 – “Application for Approval of Bus Purchase for Purposes of State Aid”

2 State aid payments are made over a five-year period if the bus is acquired during the first six months of the fiscal year (July 1 through December 31) and over a six-year period if the bus is acquired during the last six months of the fiscal year (January 1 through June 30).

3 The assumed amortization schedules are based on the approved or total financed cost of each bus, a statewide average interest rate, a five-year term and equal semiannual assumed payments of principal and interest.

4 Deductions, including deductions for other purposes and non-allowable pupils, are made to this amount.

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## The District Did Not Apply For All Entitled Transportation Aid

The District did not apply for all the State aid to which it was entitled for new bus acquisitions. We reviewed all nine of the District's new bus acquisitions during our audit period and found the District had submitted the proper forms to SED for two of the nine buses. The seven buses that were not reported to SED were acquired for a total combined cost of \$647,196. The District was in danger of potentially losing \$194,852 in State aid, consisting of \$42,563 that the District would have received during the 2014-15 through 2016-17 fiscal years and \$152,289 that we project<sup>5</sup> the District would have received during the 2017-18 through 2021-22 fiscal years.

We notified District officials that the proper forms were not submitted to SED to receive approval for aid for the seven buses. As a result, officials stated that separate State aid forms and lease agreements will be sent to SED for each of the buses. As of the last day of our fieldwork (June 20, 2017), the District had not yet filed these forms.

The failure to apply for the transportation aid for bus acquisitions occurred because District officials did not establish adequate procedures to ensure the District applied for all of the entitled State aid for new bus acquisitions. The Business Administrator was responsible for preparing and submitting the State aid forms for new bus acquisitions and reviewing the receipt of award letters with limited to no oversight. In addition, officials did not perform an annual reconciliation of the District's State aid receipts, records and reports. As a result, officials had no means to ensure the District applied for and received all of its eligible State aid. Although SED verbally indicated that it will approve State aid for the buses in question, the failure to submit State aid forms for all new bus acquisitions in a timely manner resulted in delayed payments of State aid and the District levying more taxes than would have been needed to fund operations during the 2014-15 through 2016-17 fiscal years. Had the District submitted all State aid forms in a timely manner, it would have received additional State aid of \$3,143 during 2014-15, \$14,531 during 2015-16 and \$24,889 during 2016-17. This would have allowed the District to reduce the tax levies during those years by the same amount.

## What Do We Recommend?

District officials should:

1. Implement a review of the preparation, submission and receipt of State aid documentation, and an annual reconciliation.
2. File the appropriate State aid forms with SED for the seven buses identified in this report.

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<sup>5</sup> Projected with the District's average State share ratio for transportation aid and deduction amounts for the 2013-14 through 2016-17 fiscal years.

# Extra-Classroom Activity Funds

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Generally, ECA funds are raised by student activity organizations. Students raise and spend these funds to promote the general welfare, education and morale of all students and to finance the normal and appropriate extracurricular activities of the student body.

The Board appointed central treasurer is responsible for overseeing and accounting for ECA funds. In addition, the Board appoints a faculty advisor for each student club or organization. The District's ECA funds were maintained by 24 classes and clubs. The bank statement cash balance of all ECA funds was \$46,570 as of June 30, 2016.

## **How Should the District Account for ECA Fund Collections?**

Students are responsible for collecting money for ECA fund-raisers and remitting the collections to the student treasurer. The student treasurer is responsible for recording the collections and remitting them to the central treasurer for deposit. When collecting money, students should issue duplicate press-numbered receipts or use some other method that would accurately document the source, date, amount and purpose of the collections received, such as a daily sales report. Faculty advisers are responsible for ensuring student treasurers maintain supporting evidence for collections.

Good business practices require student treasurers and faculty advisors to remit collections to the central treasurer and the central treasurer to deposit collections as soon as possible to prevent the loss or misuse of collections. Furthermore, it is important the central treasurer deposit collections intact to reduce the risk of irregularities occurring during the handling of collections.

In addition, the Board should appoint a faculty auditor to oversee the management of ECA funds. The faculty auditor should periodically review the student treasurers' records to ensure they are adequate and compare them to the central treasurer's records to verify agreement and investigate any discrepancies.

## **Collections Were Not Supported or Deposited Timely**

We reviewed all collection records related to five fundraising activities totaling \$24,671 and found that recorded collections were not supported by adequate documentation, such as duplicate press-numbered receipts or daily sales reports because such records were not prepared or maintained for collections. We generally found the student deposit form was the only support provided to the central treasurer upon collection remittance.

Based on the records available, we could not determine if all collections were properly remitted to the central treasurer. As a result, we performed follow-up

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testing where possible<sup>6</sup> and found that, other than minor discrepancies which we discussed with District officials, collections were properly deposited for four of the fundraising activities. However, we noted one club recorded \$2,742 of collections from concessions sold at three football games<sup>7</sup> but reported and remitted \$1,100 to the central treasurer, \$1,642 less than recorded.

The difference between collections and the remittance to the central treasurer occurred because the club circumvented the ECA fund disbursement approval process by making six disbursements to the club advisor of \$1,151 using cash collections prior to the collections being remitted to the central treasurer. Furthermore, the club stated on the profit/loss statement that the remaining \$491 was left in the “cash box” to be used to make change and purchase supplies for future operations. We reviewed the profit/loss statements for the entire football season, which appeared reasonable. However, without detailed collection records, we have no way to determine if all collections are accounted for. In addition, the central treasurer was not aware of these transactions, and thus, the collections were never recorded in the central treasurer’s records.

Furthermore, collections totaling \$13,890 related to four of the fundraising activities were not deposited timely because the collections were deposited more than five days after the date they were recorded as being received. For example, collections totaling \$790 were deposited 13 days after they were recorded as received.

These discrepancies occurred because faculty advisors did not ensure the student treasurers adequately documented the collections or that the student treasurer retained these records. In addition, the Board did not appoint a faculty auditor to oversee ECA fund management. When student treasurers do not maintain adequate documentation to support collections, District officials lack assurance that students are adequately accounting for all collections and remitting them to the central treasurer in a timely manner.

## **How Should the District Account for ECA Fund Disbursements?**

The central treasurer should disburse money for ECA clubs only upon receiving a payment order form signed by the student treasurer, faculty advisor and chief faculty counselor.<sup>8</sup> Also, disbursements should only be made via check and should never be paid until the central treasurer is presented with adequate supporting documentation, such as itemized receipts or invoices, to prove the expenditures are for legitimate ECA fund purposes.

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<sup>6</sup> Because the ECAs did not maintain adequate records, when it was available we obtained other documentation such as receipts or order forms for items purchased for resale and calculated what should have been collected based on the number of items purchased for resale.

<sup>7</sup> The three games were treated as a single fundraising event because only one corresponding deposit was made.

<sup>8</sup> The chief faculty counselors for High and Middle School ECA Clubs are the High and Middle School Principals, respectively.

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## Disbursements Were Not Always Supported

We reviewed all 94 disbursements totaling \$94,009 made on behalf of five ECA fund clubs and found 68 disbursements were properly approved by the student treasurer, faculty advisor and chief faculty counselor. Of the remaining 26 disbursements:

- Three payment order forms related to disbursements totaling \$3,545 were never signed by a student treasurer.
- One form totaling \$185 was never signed by a faculty advisor.
- Four forms totaling \$1,006 were never signed by the chief faculty advisor.
- One form totaling \$68 was never signed by a student treasurer or the chief faculty counselor.
- Additionally, 17 disbursements totaling \$1,841 were made without a payment order form. These disbursements were paid using collections received but not remitted to the central treasurer. Since these disbursements were not initiated with a payment order form they circumvented the ECA fund approval process for disbursements.

Additionally, adequate supporting documentation was never remitted to the central treasurer for 31 disbursements totaling \$39,134. Therefore, these 31 disbursements were paid by the central treasurer without first confirming they were for legitimate ECA fund purposes. We reached out to each individual club and faculty advisor for additional support and were provided with sufficient documentation for 22 of the 31 disbursements and found they were for appropriate purposes.

District officials could not provide support for the remaining nine disbursements totaling \$6,992. We were able to determine certain information related to these purchases (e.g., vendor names and a brief description of the items purchased) from our interviews with activity advisors and review of payment order forms. Based on this information, the purchases appear to be for appropriate purposes. For example, two disbursements totaling \$4,050 were made for transportation costs and two other disbursements totaling \$2,144 were made for entertainment costs related to multiple club trips. Although we confirmed these club trips took place, the clubs could not provide itemized invoices or receipts to support the charges.

Although the ECAs were able to provide us with supporting documentation for 22 of the disbursements, the central treasurer should not have made any of the 31 disbursements without first obtaining adequate support. When payments are made without adequate supporting documentation or are not properly authorized, District officials cannot ensure that the disbursements are made for appropriate purposes.

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## **What Type of Records Should Each ECA Maintain?**

Student treasurers, with the assistance of faculty advisors, are responsible for maintaining independent accounting records of collections and disbursements. Student treasurers should maintain ledgers to account for all collections and disbursements that include daily running cash balances. It is important for faculty advisors to guide the student treasurers in entering information into their ledgers and to periodically check the student treasurers' account balances. A faculty auditor should periodically compare the student treasurers' ledgers to the central treasurer's ledger to verify agreement between the ledgers and investigate any discrepancies.

## **Student Ledgers Were Not Always Accurate**

We reviewed the records for 10 of the active ECA clubs during the 2015-16 fiscal year and found that two clubs did not maintain a student ledger.

We reviewed the eight available student ledgers and found four clubs maintained a ledger that was in agreement with the central treasurer's. However, four did not agree with the central treasurer's ledgers. Two clubs failed to record four deposits totaling \$239 and one club omitted three disbursements totaling \$1,509. Furthermore, the fourth club recorded 14 disbursements totaling \$1,371 that were never recorded in the central treasurer's records. As noted previously, these disbursements were made directly out of the club's collections and were never remitted to the central treasurer or chief faculty advisor for approval or deposit.

When student treasurers do not maintain ledgers or the information in their ledgers does not agree with the central treasurer's, there is an increased risk that errors or irregularities could occur and remain undetected. Also, because the District did not appoint a faculty auditor, proper oversight of the student treasurers' ledgers was not provided and the discrepancies we found during our review were not detected by District officials.

## **What Activities Require Sales Tax To Be Collected?**

A school district is not exempt from the provisions of New York State Sales Tax Law when it becomes the vendor of services or property ordinarily sold by private persons. Each faculty advisor is responsible for knowing which activities their organization undertakes that are subject to sales tax and take steps to see that all sales tax information is accurately recorded and provided to the central treasurer. The central treasurer should maintain records of sales tax separately from club funds until the sales tax reports are prepared and remitted with the collections to the New York State Department of Taxation and Finance.

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## Sales Tax Was Not Collected or Remitted

We reviewed five fundraising activities for which the collection of sales tax was required and found sales tax was not collected for any of the fundraising activities. Based on the recorded collections for four of the events, we determined sales tax totaling approximately \$477 should have been collected. However, no sales tax was documented as being collected for these events, nor were any amounts remitted to the central treasurer to be included in the District's annual sales tax filing. In addition, due to a lack of detailed collection records, we could not determine the sales tax that should have been collected and remitted for the fifth fundraising event because the items sold during the event included both sales taxable and sales tax exempt items.

Furthermore, although the District's most recent annual sales tax report filed with the Department of Taxation and Finance<sup>9</sup> was filed in a timely manner, it was not accurate because the report indicated no sales tax collections were made. Based on our review, at least \$477 in sales tax should have been included on the report, however the total that should have been reported is likely greater because we noted multiple other fundraising activities for which sales tax should have been collected and remitted. As a result, the District is at risk of incurring penalties or interest from the Department of Taxation and Finance.

These discrepancies occurred because the Board did not adequately safeguard ECA funds by establishing and implementing comprehensive guidelines or providing effective oversight by appointing a faculty auditor.

## What Do We Recommend?

The central treasurer should:

3. Deposit all collections in a timely manner.
4. Ensure all disbursements are made via check and not from cash collections.
5. Prepare checks for signature only after receiving payment order forms signed by student treasurers, faculty advisors and chief faculty advisors, and that have supporting documentation attached to the payment orders, such as itemized invoices, bills or receipts.

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<sup>9</sup> For the period March 1, 2016 through February 28, 2017

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Faculty advisors should:

6. Ensure student treasurers prepare and maintain adequate documentation to support collections, including duplicate press-numbered receipts or some other method that would accurately document the source, date, amount and purpose of the collections received, such as a daily sales report.
7. Ensure student treasurers maintain a student ledger showing all collections, disbursements and a running cash balance.

The central treasurer and faculty advisors should:

8. Ensure sales tax is collected, remitted to the central treasurer and reported to the New York State Department of Taxation and Finance for each applicable fundraising activity.

District Officials should:

9. Appoint a faculty auditor to oversee the management of ECA fund money in accordance with District policy.

# Appendix A: Response From School District Officials

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**TICONDEROGA CENTRAL SCHOOL DISTRICT**  
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Superintendent of Schools  
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December 14, 2017

Office of the State Comptroller  
One Broad Street Plaza  
Glens Falls, NY 12801

Ticonderoga Central School District  
Transportation State Aid and Extra-Classroom Activity Funds  
Audit #: 2017M-182

Dear Sir or Madam:

In conjunction with the requirements set forth in Subdivision 4 of Section 35 of the General Municipal Law, please accept the listed corrective action plan in accordance with your recommendations for the Ticonderoga Central School District.

For each recommendation included in the audit report, the following response and corrective action is proposed;

**1. Implement a review of the preparation, submission and receipt of State aid documentation and an annual reconciliation**

The School Business Administrator will meet annually with Superintendent to review this information in detail to ensure it's accuracy.

**2. File the appropriate State aid forms with SED for the seven buses identified in this report**

The appropriate state aid forms are currently in the process of being submitted by the School Business Administrator.

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**3. The Central Treasurer should:**

- a. deposit all collections in a timely manner,**
- b. ensure all disbursements are made via check and not from cash collections**
- c. prepare checks for signature only after receiving payment order forms signed by student treasurers, faculty advisor and chief faculty advisor, and that have supporting documentation attached to the payment orders, such as itemized invoices, bill or receipts**

Our extraclassroom advisor has been sent to two trainings this year to help further support these processes. In addition, this advisor has started implementing new procedures that have been communicated to advisors to ensure that these expectations are clearly explained and are being met. Finally, the School Business Administrator and Extraclassroom Treasurer will be conducting a meeting with all advisors and student officers to review all corrective actions.

**4. Faculty advisors should:**

- a. Ensure student treasurers prepare and maintain adequate documentation to support collections, including duplicate press-numbered receipts or some other method that would accurately document the source, date, amount and purpose of the collections received, such as a daily sales report**
- b. Ensure students treasurers maintain a student ledger showing all collections, disbursements and a running cash balance**  
As listed in item #3, a group meeting will take place to address these issues.

**5. The central treasurer and faculty advisors should:**

- a. Ensure sales tax is collected, remitted to the central treasurer and reported to the New York State Department of Taxation and Finance for each applicable fundraising activity**

Training will take place with our faculty advisors to review this expectation. A tracking process will be created in conjunction with the current fundraising calendar to support this.

**6. District officials should:**

- a. Appoint a faculty advisor to over the management of ExtraClassroom Accounts fund money in accordance with District policy**

The Central office will create an oversight process to audit a sample of activity account records periodically throughout the fiscal year.

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In conclusion, I would like to thank [REDACTED] for his valuable input and recommendations. We believe that this has been a positive experience for our District.

Sincerely,

John C. McDonald, Jr.  
Superintendent of Schools

Cc: Mrs. Laurie Cossey, Business Administrator  
Members of the Board of Education

## Appendix B: Audit Methodology and Standards

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

- We interviewed District officials and reviewed various State aid documents to gain an understanding of the District's procedures related to the State aid process for the acquisition of new buses and any associated effects of deficiencies in those procedures.
- We reviewed all of the District's new bus acquisitions during our audit period to determine whether the District had submitted State aid forms to SED to receive State aid for new bus acquisitions. We also performed calculations to determine the amount of State aid lost or not received by the District for State aid forms if they were not submitted, and any corresponding effect on the District's tax levies.
- We interviewed District officials and employees and reviewed District policies and various financial records and reports related to ECA fund operations to gain an understanding of the internal controls over ECA funds and any associated effects of deficiencies in those controls.
- We reviewed all collection records related to a judgmental sample of five fundraising activities to determine whether they were supported by receipts or some other form of documentation of the collections, accurately accounted for in the central treasurer's ledger, deposited in the amounts received and deposited intact and in a timely manner. Fundraising activities were selected with no known bias, other than we selected one fundraising activity completed by each of the five clubs selected in our disbursement test.
- We reviewed all disbursements related to a judgmental sample of five clubs during the audit period to determine whether they were supported by a payment order form and the necessary approvals, supported by adequate documentation (such as itemized receipts or invoices) and were for appropriate ECA purposes. During the audit period 10 ECA clubs recorded 90 percent of the fund's total activity. We selected five of these 10 clubs with no other known bias.
- We reviewed a judgmental sample of 10 student ledgers to determine if they contained all receipts, disbursements and running cash balances that agreed with the central treasurer's ledger. During the audit period 10 ECA clubs recorded 90 percent of the fund's total activity. We selected these 10 clubs with no other known bias.

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- We reviewed a judgmental sample of five fund raising activities to determine if sales tax was collected in the proper amount, remitted to the central treasurer and reported to the New York State Department of Taxation. We selected fund raising activities with no known bias, other than we selected events for which the collection and remittance of sales tax was required.

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 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

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## **Regional Office Directory**

[http://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

<http://www.osc.state.ny.us/localgov/costsavings/index.htm>

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

<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

<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

<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

<http://www.osc.state.ny.us/localgov/lgli/pdf/cybersecurityguide.pdf>

## **Required Reporting** – Information and resources for reports and forms that are filed with the Office of the State Comptroller

<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

<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

<http://www.osc.state.ny.us/localgov/training/index.htm>

## Contact

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