



Greene Central School District

Unused Leave Payments and Leave Accruals

2022M-158 | February 2023

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Report Highlights

Greene Central School District

Audit Objective

Determine whether Greene Central School District (District) officials ensured leave accruals were accurate and payments for unused leave and separation payments were authorized and calculated correctly.

Key Findings

Officials did not ensure that leave accruals were accurate or payments for unused leave and separation payments were authorized and calculated correctly. District officials:

- Made errors in 76 percent of District employees' accrued leave calculations, resulting in 251 employees' leave balances being credited either for 132 days over what they were entitled to or 2,712 days less than what they were entitled to.
- Incorrectly calculated 61 percent of the unused vacation leave, sick leave and retirement incentive payments made during the audit period. Of the 38 payments totaling approximately \$270,000 we reviewed, 23 had errors totaling \$8,530, including \$4,900 in payments for unused vacation leave which were not authorized by the employees' collective bargaining agreements (CBAs).

Key Recommendations

- Independently review and approve all unused leave and separation payments to help ensure they are accurately calculated, supported and disbursed in accordance with CBAs and employment contracts (contracts).
- Consult with legal counsel about recovering payments that are inconsistent with the CBAs, contracts or any other applicable laws.

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

Background

The District serves the Towns of Coventry, German, Greene, McDonough, Oxford and Smithville in Chenango County, the Towns of Barker and Triangle in Broome County and the Town of Willet in Cortland County.

The District is governed by an elected seven-member Board of Education (Board) responsible for managing and controlling financial and educational affairs. The Superintendent of Schools (Superintendent) is the District's chief executive officer and is responsible, along with other administrative staff, for managing day-to-day operations under the Board's direction.

The Business Manager oversees the District's business operations including the account clerk/typist (clerk) who handles leave accrual activity.

Quick Facts

Employees Who Earned Leave in Audit Period	331
CBAs and Contracts	10

Audit Period

July 1, 2018 – November 30, 2021

Leave Accruals

Leave accruals represent time off earned by employees, typically pursuant to a collective bargaining agreement (CBA) or individual employment contract (contract).

How Should Leave Accrual Records Be Maintained?

The school board and school district officials should establish written policies and procedures as to how leave is recorded and reconciled, as well as have an independent reviewer conduct a periodic review of leave accrual records. School district officials should ensure that employee leave benefits are accurately accounted for so that employees use only the leave to which they are entitled.

Officials should ensure CBAs and contracts clearly specify the benefits available and eligibility requirements for covered employees. Leave accruals earned and used should be supported by accurate time and attendance records and reviewed by supervisors prior to submission to the payroll department for processing. Earned time should be credited, deducted and/or carried forward in accordance with applicable CBAs or contract provisions.

Leave Accrual Records Were Not Always Accurate

The District entered into eight¹ CBAs and two contracts, with each CBA and contract stipulating the terms and benefits for its respective employees. Included within the terms of each of the CBAs and contracts are provisions relating to the earning and use of leave time, as well as year-end carryovers of certain leave accruals. For example, each of the CBAs and contracts state that a District employee's unused personal leave at the end of the school year is to be rolled over to the employee's sick leave accruals.

However, the CBAs and contracts each have varying provisions related to leave accruals for sick leave and vacation leave. Leave provisions further varied within different contract periods for the same collective bargaining unit.

For example, the Facilities and Grounds Association CBAs, covering school years 2018-19 through 2022-23, authorized employees to receive one sick day each month worked during the school year. For the 2018-19 through 2020-21 school years, a limit was not placed on the number of sick leave days that could be accumulated. However, starting in the 2021-22 school year, sick leave days were made available for use at the beginning of each school year and limited to a maximum accumulation of 165 days.

¹ The District negotiates with eight separate bargaining units. During the audit, several of the bargaining units renegotiated their CBA, resulting in differing language relevant to leave accrual provisions. We reviewed each of the negotiated CBAs during our audit period. However, for purposes of this audit, we refer to the CBAs representing the eight different bargaining units, instead of the total number of CBAs approved by the District.

Officials should ensure CBAs and contracts clearly specify the benefits available and eligibility requirements for covered employees.

The clerk was responsible for maintaining leave records for the District. During our audit period, the District converted from using a manual, paper leave request process to an electronic software system (system) that electronically tracks leave requests and calculates leave balances.² However, there was no independent reviewer of the leave accrual records maintained by the clerk to help ensure that leave balances were accurately maintained from year-to-year. This was especially important given that certain CBAs and contracts, when renewed, had different leave accrual provisions. Additionally, the District did not have any written policies or procedures for processing or using leave accruals. Therefore, we reviewed all 331 employees' leave records to determine whether employee leave accruals were accurate.

Errors in Accrued Leave Calculations – We found errors in 76 percent of District employees' accrued leave calculations, resulting in 251 employees' leave balances being credited either for 132 days over what they were entitled to or 2,712 days less than what they were entitled to (Figure 1).

A significant amount of the 1,816 sick days under-earned were a result of learning how to properly implement the new system, designed to track leave accruals, which was not crediting 10-month employees with sick leave at the beginning of the school year. For example, according to the Greene Teachers' Association CBA, all sick leave days were to be available as of the first official day of the school year regardless of whether a teacher reported for duty on that day. A similar provision is also stated in other, but not all, CBAs and one contract. Employees covered by the Greene Teachers' Association CBA were not credited with sick leave at the beginning of the school year, and District officials did not provide us with documentation indicating that the appropriate amounts of sick leave were eventually provided to these employees.

Figure 1: Leave Earnings Errors

Type of Leave	Number of Days Accrued Over/Under Entitled Amounts	
	Over	Under
Sick	79	1,816
Vacation	47	178
Personal	6	718
Total	132	2,712

These errors included a total of 94 sick, vacation or personal days that were over-earned or under-earned by employees who separated or retired from the District during our audit period. For example, while the CBAs reference a "vacation proration procedure," District officials could not provide this procedure. Under these circumstances, it is not clear as to the amount of vacation accruals certain individuals were entitled to earn during the year in which they separated or retired from the District. As a result, there may have been instances when employees could have been overpaid or underpaid for leave accruals upon either separating or retiring from the District (see discussion below relating to separation payments).

² This change occurred July 1, 2020.

In addition, certain CBAs did not allow vacation days to carry over year-to-year, while other CBAs allowed a certain number of vacation days to carry over, with the Superintendent's permission. During our audit period, five employees had a total of 19 vacation days beyond what the CBA allowed to carry over from the prior school year. Furthermore, although all CBAs and contracts allowed unused personal leave to roll over to unused sick leave in the following school year, certain CBAs had limits on the total amount of sick leave that could be accrued by the employee, ranging from 120 days to 200 days. Alternatively, other CBAs allowed employees to accumulate an unlimited amount of sick leave. Given the wide range of contract provisions and a lack of procedures to determine prorating leave accruals, District officials inconsistently prorated leave accruals when an employee separated or retired from the District. This resulted in certain employees having inaccurate leave balances, which could also have resulted in employees being overpaid or underpaid upon separating or retiring from the District (see discussion below relating to separation payments).

In addition, in some instances, personal leave was not rolled over into sick leave accurately at the end of each school year in accordance with the CBAs or contracts. Based on our calculations, on average, 258 employees should have had personal leave converted to sick leave each year in accordance with language set forth in a CBA or contract. We found errors with the amount of personal leave converted to sick leave and/or unused sick leave carrying over to the next school year for 123 (48 percent) of these employees. Nine of these employees were affected by these errors in both directions (i.e., receiving more leave than earned in one school year and receiving less leave than earned in another school year) during our audit period:

- 62 employees had unused personal leave or unused sick leave, totaling 679 days, that was not converted to sick leave or carried over at the end of the school year, and
- 70 employees were credited with having more unused personal leave or unused sick leave than was actually available, totaling 471 days, that was converted to sick leave or carried over at the end of the school year.

These errors occurred due to manual entry errors or learning how to properly implement the new system.

Excess Leave Balances – In addition to the discrepancies identified above, we found 12 employees had vacation, sick or personal leave balances over limits stipulated in their respective CBA or contract, totaling 249 days as of July 1, 2021. Such errors may allow employees to use more leave time than earned. Moreover, if authorized by the CBA or contract, leave accrual errors could result in an employee receiving excess payment for leave at the end of the school year or upon separating from service.

In general, these errors occurred because officials did not establish procedures and controls to help ensure employees' leave records were accurately maintained. For example, sick, vacation and personal leave earnings were miscalculated based on hire and termination dates; earnings were prorated inconsistently; and certain contracts did not stipulate the proration procedure for the District to use. Additionally, the Business Manager and clerk told us that it is an established practice to not reduce any earned sick leave from employees' balances, even though multiple CBAs and one contract specifically state the maximum amount of sick leave that can be accumulated. Instead, District officials allowed six employees (included in the 12 employees identified above) to accumulate sick leave year-to-year without enforcing limits set forth in the CBAs. According to the Superintendent, employees with leave accruals above the new limits set during contract negotiations are grandfathered in to allow the previous limits established (if any); however, there is no language in the CBAs or contracts establishing this provision. When District officials provide benefits to employees that are not supported by contract terms, it undermines the transparency of financial operations and increases the risk that employees could be paid for benefits to which they were not entitled, or the Board did not intend to provide to the employees.

... [E]rrors occurred because officials did not establish procedures and controls to help ensure employees' leave records were accurately maintained.

How Should Unused Leave Payments and Separation Payments Be Calculated?

School district officials should establish procedures to ensure officers or employees receiving unused leave and separation payments are paid the amounts to which they are entitled and that each payment is accurate, adequately supported and authorized pursuant to a school board-approved CBA or contract. Adequate supporting documentation, such as accrual balance reports and contracts, should be attached to payment calculations. Because separation payments, retirement incentives/retirement awards, and drawdown payments can represent significant expenditures for a school district, the amounts should be independently reviewed and approved before payments are made to employees to help ensure they were accurately calculated and eligibility requirements were met. If not specifically authorized by a CBA or contract, a school district generally should not make separation payments or payments for unused leave accruals.

Unused Leave Payments and Separation Payments Were Not Always Authorized or Accurate

Five of the eight CBAs include a vacation proration procedure which may allow employees to receive payment for accrued unused vacation leave upon separating from service. Furthermore, seven CBAs and one contract included a provision allowing eligible employees to receive a retirement incentive upon separating from the District. One CBA and two contracts authorized the District

to make payments to employees for a portion of the employee's accrued unused vacation leave each year (i.e., draw down payments).

We reviewed 38 payments related to unused vacation leave, sick leave and retirement incentives during our audit period to determine whether such payments were correctly calculated, adequately supported by documentation and made in accordance with CBAs or contracts. More specifically, we reviewed 26 payments made by the District to employees for unused vacation leave either when separating from service or as draw down payments. We also reviewed seven payments made by the District for unused sick leave upon employees' separation from service. Finally, we reviewed all five payments made by the District for retirement incentives. The total amount of payments was approximately \$270,000.

We found four payments for unused vacation leave, totaling \$4,900, were not specifically authorized by CBAs, seven payments for retirement incentives and draw down payments were overpaid by \$2,245 and 12 payments for retirement incentives and draw down payments were underpaid by \$1,385.

Payments for Unused Vacation Leave – We identified payments for unused vacation leave, totaling \$4,900, made to four employees who either resigned or retired during our audit period. However, the two CBAs that covered the four employees did not clearly indicate whether payments for unused vacation leave upon separating or retiring from service were authorized. For example, both CBAs state that employees who are unable to use their vacation time may carry over five days to the next school year with the Superintendent's permission. Moreover, both CBAs state that a vacation proration procedure previously developed would be implemented for either temporary or permanent separation from employment.

However, we were informed that no such procedure was in place with the District. Instead, the Business Manager told us that the payment for unused vacation leave upon separating or retiring from service was required by law. However, the provision of the New York State Labor Law, Section 195.5, that the Business Manager presented to us to support that statement does not pertain to school districts. Moreover, two additional employees covered by one of the CBAs were not provided with a payment for unused vacation leave upon separating from the District. Under these circumstances, we question the District's authority to make separation payments, in the amount of \$4,900, to these four employees.

Inaccurate Payments for Unused Vacation Leave – During our audit period, District officials made 22 payments, totaling \$61,837, to 11 employees who were unable to use their vacation leave during the school year and, therefore, were permitted to draw down a portion of their unused vacation leave. However, the District incorrectly paid 12 out of the 22 payments. Specifically, eight payments were underpaid, by a total of \$558, because the District did not include stipends in the daily rate calculation as stipulated in the CBA. Additionally, four payments

were overpaid, by a total of \$766, because District officials miscalculated the employees' daily rate.

Retirement Incentives – We reviewed all 12 retirement incentive payments, totaling \$203,264, made during our audit period and found three payments were overpaid by a total of \$1,479 and four payments were underpaid by a total of \$827. Overpayments occurred because employees were either paid for more days than system balances showed they had available or the incorrect salary was used when calculating the daily rate for the payout based upon our review of the CBA and contract language. Underpayments occurred because either the salary used to calculate the daily rate was incorrect or employees were paid for fewer days than they should have been.

In general, these discrepancies occurred because there was little to no oversight of the payments for unused leave and separation payments. No documentation was provided to indicate anyone reviewed or ensured that these payments were accurate or approved. Furthermore, the Business Manager authorized deviations from the CBAs and contracts by making payments of unused vacation leave that were inconsistent with language set forth by such CBAs or contracts. When the District pays employees for unused leave that is not supported by CBAs or contracts, we question the District's authority to make such payments. Furthermore, such payments undermine the transparency of financial operations, increase the risk that employees are paid money to which they are not entitled and diminish the equity amongst employees who were not paid out. Additionally, had District officials reviewed and verified leave balances and salaries used in the calculation of the daily rate prior to the payment of retirement incentives, they may have detected and prevented erroneous overpayments and underpayments to employees.

... [D]iscrepancies occurred because there was little to no oversight of the payments for unused leave and separation payments.

What Do We Recommend?

The Board should:

1. Ensure that all CBA and contract provisions are followed for payments of unused leave and separation payments.

The Board and District officials should:

2. Develop and adopt comprehensive written policies and procedures for processing and monitoring payments for unused leave, separation payments and leave accruals to ensure they are accurate, supported and in accordance with CBAs and contracts.
3. Consult with legal counsel, if appropriate, to seek recovery of payments identified in this report that are inconsistent with the CBAs, contracts or any other applicable laws.

-
4. Ensure employees who were over-credited or under-credited with leave accruals be credited the correct amounts.

The Business Manager should:

5. Pay the appropriate amounts to the staff identified in this report as being underpaid for unused leave accrual payments.
6. Provide adequate oversight of the benefits process, including ensuring the leave system settings are correct to prevent employees from accumulating more leave time than allowed.
7. Review the calculation of unused leave payments and separation payments to ensure accuracy.

Appendix A: Response From District Officials

Greene Central School

Timothy M. Calice, Superintendent of Schools



40 SOUTH CANAL STREET
GREENE, NEW YORK 13778
Telephone (607) 656-4161
FAX (607) 656-9362

February 10, 2023

Unit Name: Greene Central School
Audit Report Title: Unused Leave Payments & Leave Accruals
Audit Report Number: 2022M-158

NYS Office of the State Comptroller, Binghamton Regional Office
44 Hawley Street - Rm 1702
Binghamton, NY 13901-4417

Dear

The Greene Central School District has received and reviewed the preliminary draft Report of Examination for the audit period July 1, 2018 – November 30, 2021. The Greene Central School District appreciates the opportunity to acknowledge the findings and provide a corrective action plan included in this response to the audit recommendation.

During the course of the audit the Comptroller's Office conducted an assessment of the District's financial processes. The audit focused on leave accruals and payment for unused leave. As part of this examination the Comptroller's Office identified processes that can be used to strengthen our internal controls over payroll and leave accruals.

We concur with the majority of the recommendations and the following Corrective Action Plan will be approved by the Board of Education within ninety (90) days of the release of the report.

As there was approximately fourteen (14) months from the start of the audit to the receipt of the report, the corrective action process had already begun prior to, or was instituted while, the active audit was taking place. Many of the errors that were identified during the audit were due to an antiquated paper system that the district utilized for tracking employee leave. As identified in the audit, the district recognized this prior to being audited and was in the process of transitioning from the paper process to an electronic software system. This software system is supported by BOCES. The district acknowledges that the transition was not seamless. This was largely due to staff turnover at BOCES, as well as a clerk at GCS that has since left the district. The process was further complicated as the district was in the process of negotiating contracts with all support staff units in the district. Each collective bargaining agreement (CBA) had different provisions that created many inconsistencies in the process.

For each recommendation included in this audit report, the following is our plan for corrective action and explanations.

Recommendation #1

“Ensure that all CBA and contract provisions are followed for payments of unused leave and separation payments.”

Implementation Plan of Action(s)

- 2021-2023 negotiated CBAs now have consistent provisions for each unit in the district.
- Language addressing leave balances and separation payments (including calculation methodology) will be documented in all CBAs.
- A payout calculation worksheet has been developed for these instances. The payroll clerk will initiate the worksheet; it will be reviewed by the Business Official and the Employee. The Employee, Business Official and Superintendent will all sign off on the document prior to making payment.

Implementation Date:

Started July 1, 2021

Will be adjusted as CBAs that are expiring on June 30, 2023, are renegotiated.

Persons Responsible for Implementation

Payroll Clerk
Business Official

Recommendation #2

“Develop and adopt comprehensive written policies and procedures for processing and monitoring payments for unused leave, separation payments and leave accruals to ensure they are accurate, supported and in accordance with CBAs and contracts.”

Implementation Plan of Action(s)

- 2021-2023 negotiated CBAs now have consistent provisions for each unit in the district.
- Written desk procedures addressing leave balances, accruals, and separation payments (including calculation methodology) will be reviewed and drafted by the Business Office in support of CBA language.
- District Office Clerk will utilize the electronic leave and accrual system to maintain employee leave and accruals. This will be periodically verified by the Payroll Clerk and DCMO BOCES Clerk.
- Prorated accruals will be verified using a standardized chart. This will then be provided to the Payroll Clerk to verify and the Business Official.
- A payout calculation worksheet has been developed for these instances. The Payroll Clerk will initiate the worksheet, it will be reviewed by the Business Official and the Employee. The Employee, Business Official and Superintendent will all sign off on the document prior to making payment.

Implementation Date:

Started July 1, 2021

Will be adjusted as CBAs that are expiring on June 30, 2023, are renegotiated.

Persons Responsible for Implementation

- District Office Clerk
- Payroll Clerk
- DCMO Clerk Managing Frontline
- Business Official

Recommendation #3

“Consult with legal counsel, if appropriate, to seek recovery of payments identified in this report that are inconsistent with the CBAs, contracts or any other applicable laws.”

Implementation Plan of Action(s)

- The District has consulted with legal counsel regarding its obligation to pay for accrued vacation leave under its contracts and collective bargaining agreements. Counsel has advised that due to the small amount of money involved, any legal action to collect the money would

be more expensive for the District than the debts. Counsel's recommendation was to not collect the overpayments at this time. The District will be working with the bargaining units to fix the procedural loopholes in the agreement which created the inconsistencies.

Implementation Date:

February 2023

Persons Responsible for Implementation

- Business Official
- Superintendent of Schools

Recommendation #4

"Ensure employees who were over-credited or under-credited with leave accruals be credited the correct amounts."

Implementation Plan of Action(s)

- This issue was corrected with the reconciliation process between the manual paper conversion to the Frontline automated process. All GCS staff was provided a print-out of their time for verification and an employee sign-off was required. This is now an annual process with employee sign-off.

Implementation Date

July 2022

Persons Responsible for Implementation

- Superintendent of Schools Secretary
- Business Office Clerk
- DCMO Clerk Managing Frontline

Recommendation #5

"Pay the appropriate amounts to the staff identified in this report as being underpaid for unused leave accrual payments."

Implementation Plan of Action(s)

- To the extent the District has current contact information for the employees subject to underpayment, the District will issue payments to correct the underpayment. If the District does not have current contact information, it will not be able to issue payment at this time. The District will review its internal procedures and work with its unions to ensure a consistent process has been documented and will be fully executed.

Implementation Date:

Spring 2023

Persons Responsible for Implementation

Payroll Clerk
Business Official

Recommendation #6

"Provide adequate oversight of the benefits process, including ensuring the leave system settings are correct to prevent employees from accumulating more leave time than allowed."

Implementation Plan of Action(s)

- 2021-2023 negotiated CBAs now have consistent provisions for each unit in the district.
- Written desk procedures addressing leave balances and accruals will be reviewed and drafted by the Business Office in support of CBA language.
- District Office Clerk will utilize the electronic leave and accrual system to maintain employee leave and accruals. This will be periodically verified by the Payroll Clerk and DCMO BOCES Clerk.
- An annual reconciliation process will occur as the district transitions to a new fiscal year and employee time off is reset. All GCS staff will be provided a printout of their time for verification and an employee sign-off will be required.

Implementation Date:

July 1, 2022

Persons Responsible for Implementation

- District Office Clerk
- Business Office Clerk
- DCMO Clerk Managing Frontline
- Business Official

Recommendation #7

“Review the calculation of unused leave payments and separation payments to ensure accuracy.”

Implementation Plan of Action(s)

- Language addressing leave balances and separation payments (including calculation methodology) will be documented in all CBAs.
- Written desk procedures addressing leave balances and separation payments (including calculation methodology) will be reviewed and drafted by the Business Office in support of CBA language.
- A payout calculation worksheet has been developed for these instances. The Payroll Clerk will initiate the worksheet; it will be reviewed by the Business Official and the employee. The Employee, Business Official and Superintendent will all sign off on the document prior to making payment.

Implementation Date:

July 1, 2022

Will be adjusted as CBAs that are expiring on June 30, 2023, are renegotiated.

Persons Responsible for Implementation

- Payroll Clerk
- CBO
- Business Official

The District appreciates the work of the comptroller’s office and we will continue to implement the items described in the corrective action plan. This will further strengthen our internal controls and processes. The audit was both thorough and professional and we appreciate the communication throughout and after the audit process.

Sincerely,

Timothy M. Calice
Superintendent of Schools

Cc: Board of Education
Mark A. Rubitski, Business Manager
Christine A. Corey, Assistant Business Manager

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 reviewed Board-approved CBAs and contracts and interviewed District officials to gain an understanding of the leave accrual processes and the benefits entitled to employees.
- We used our professional judgment to select 31 employees including employees covered by each of the different CBAs, all administrators, all non-unit/confidential employees, the Business Manager and the Superintendent. We examined leave requests and leave records to determine whether leave time used was properly approved and recorded accurately. If we found inaccuracies, we reviewed the payments made related to unused leave to determine whether they were accurate and proper.
- We reviewed the supporting records for all payments of unused vacation leave accruals upon separation totaling \$66,737 and all retirement incentives totaling \$203,264 during the audit period to determine whether they were authorized, supported, accurately calculated and disbursed in accordance with the terms of the CBAs and contracts.
- We reviewed leave earnings for all employees to determine whether leave accruals were properly earned, credited and carried forward up to the maximum accumulation. We also reviewed leave records for proper accrual balances.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). 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.

The Board has the responsibility to initiate corrective action. 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-a (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. The CAP should be posted on the District's website for public review.

Appendix C: Resources and Services

Regional Office Directory

www.osc.state.ny.us/files/local-government/pdf/regional-directory.pdf

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

www.osc.state.ny.us/local-government/publications

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

www.osc.state.ny.us/local-government/fiscal-monitoring

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

www.osc.state.ny.us/local-government/publications

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

www.osc.state.ny.us/local-government/resources/planning-resources

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

www.osc.state.ny.us/files/local-government/publications/pdf/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/local-government/required-reporting

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

www.osc.state.ny.us/local-government/publications

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

www.osc.state.ny.us/local-government/academy

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/local-government

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

BINGHAMTON REGIONAL OFFICE – Ann C. Singer, Chief of Municipal Audits

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

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