

# Akron Central School District

## Financial Management

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JANUARY 2019

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

# Contents

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- Report Highlights . . . . . 1**
  
- Financial Management. . . . . 2**
  - What is Effective Financial Management? . . . . . 2
  - Unrestricted Fund Balance Exceeded the Statutory Limit . . . . . 2
  - Budget Estimates Were Unrealistic . . . . . 4
  - The Board Overfunded Two Reserves and Did Not Use Most of  
the Debt Reserve Funds . . . . . 5
  - What Do We Recommend? . . . . . 7
  
- Appendix A – Response From District Officials . . . . . 8**
  
- Appendix B – OSC Comments on the District’s Response . . . . . 11**
  
- Appendix C – Audit Methodology and Standards . . . . . 12**
  
- Appendix D – Resources and Services . . . . . 14**

# Report Highlights

## Akron Central School District

### Audit Objective

Determine whether the Board and District officials effectively managed the District's general fund financial condition.

### Key Findings

As of June 30, 2017 unrestricted fund balance exceeded the statutory limit by approximately \$1.2 million, or 4 percent.

- The Board annually adopted budgets with overestimated appropriations averaging \$2.8 million (10 percent).
- District officials overfunded two reserves that totaled about \$5.3 million and did not use most of the debt reserve funds.
- Taxpayers might have realized \$775,000 in cumulative tax savings if the Board maintained the same 2013-14 tax levy and used reserves to pay for related expenditures.

### Key Recommendations

The Board and District officials should:

- Ensure unrestricted fund balance is in compliance with statute.
- Adopt realistic budgets based on historical or other known trends.
- Review reserves to determine whether they are necessary and reasonably funded and use the debt reserve funds to pay related debt.

District officials disagreed with us in many instances; however, they indicated they plan to take corrective action. Appendix B includes our comments on the issues raised in the District's response letter.

### Background

The Akron Central School District (District) serves portions of the Towns of Alabama, Alden, Clarence, Lockport, Newstead, Pembroke, and Royalton in Erie, Genesee and Niagara counties and also the Tonawanda Indian Reservation of the Seneca Nation.

The seven-member Board of Education (Board) is responsible for managing and controlling the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is responsible for the District's day-to-day management which includes developing and administering the budget. The School Business Administrator (Administrator) assists with these duties.

#### Quick Facts

Employees	240
Enrollment	1,440
2017-18 Appropriations	\$31 million
General Fund Balance as of June 30, 2017	\$14 million

### Audit Period

July 1, 2014 – June 27, 2018. We extended our audit scope period back to July 5, 2000, to evaluate the establishment of certain reserves, 2013-14 to determine the change in the tax levy and 2007-08 to analyze 10 years of retirement expenditures.

# Financial Management

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## What is Effective Financial Management?

To effectively manage financial condition, the Board must maintain reasonable fund balance levels. Fund balance is the residual difference between revenues and expenditures accumulated over time. New York State Real Property Tax Law<sup>1</sup> currently limits the amount of unrestricted fund balance that a school district can retain to no more than 4 percent of the next fiscal year's appropriations.

To stay within this statutory limit, the Board should adopt realistic and structurally balanced budgets based on historical or known trends, in which recurring revenues finance recurring expenditures. In preparing the budget, the Board must estimate the amount the District plans to spend and receive in revenue (e.g., State aid), the amount of fund balance that will be available for use at year-end and the expected real property tax levy. Accurate estimates help ensure that the tax levy is not greater than necessary.

Additionally, school districts are allowed to legally set aside, or reserve, portions of fund balance to finance future costs for specific purposes (e.g., capital projects or retirement expenditures), and may also use a portion of fund balance to help finance the next year's budget (referred to as appropriated fund balance). The Board should adopt and comply with a formal written plan that indicates how reserves will be funded, accumulation amounts and when the money will be used to finance related costs. While school districts are generally not limited to how much money can be held in reserves, the balances should be reasonable. The Board should weigh the accumulation of fund balance for future needs with its obligation to ensure that the tax levy is not greater than necessary.

## Unrestricted Fund Balance Exceeded the Statutory Limit

The District reported unrestricted fund balance that exceeded the 4 percent statutory limit from 2014-15 through 2016-17 by an annual average of approximately \$860,000. To illustrate, unrestricted fund balance as of June 30, 2017 totaled \$2.4 million, which was 8 percent of the 2017-18 budgeted appropriations totaling \$31 million. As a result, the June 30, 2017 unrestricted fund balance exceeded the statutory limit by 4 percent, or approximately \$1.2 million.

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<sup>1</sup> New York State Real Property Tax Law Section 1318

**Figure 1: Unrestricted Fund Balance**

	2014-15	2015-16	2016-17
Beginning Fund Balance	\$10,035,847	\$9,902,062	\$12,173,503
Add: Operating Results	\$1,068,456	\$2,444,313	\$2,480,515
Add: Debt Refunding Net Impact	\$0	\$0	\$173,285
Less: Transfers to Capital Projects Fund	\$0	(\$172,872)	(\$1,152,238)
Less: Move Capital Reserve Money Out of General Fund to Capital Projects Fund	(\$1,202,241)	\$0	\$0
Ending Fund Balance	\$9,902,062	\$12,173,503	\$13,675,065
Less: Appropriated Fund Balance for the Next Year	\$1,800,000	\$1,600,000	\$1,600,000
Less: Encumbrances	\$115,219	\$159,134	\$43,150
Less: Restricted Fund Balance (Reserves)	\$6,619,230	\$8,002,897	\$9,597,790
Unrestricted Fund Balance at Year-End	\$1,367,613	\$2,411,472	\$2,434,125
Next Year's Budgeted Appropriations	\$29,101,419	\$30,997,862	\$30,930,738
Unrestricted Fund Balance as a Percentage of Next Year's Budgeted Appropriations	5%	8%	8%

Furthermore, 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, appropriated fund balance was not needed to finance operations. We recalculated unrestricted fund balance with the amounts of unused appropriated fund balance which resulted in the totals further exceeding the statutory limit. Additionally, the Administrator projects the District will end 2017-18 with an operating surplus and, as a result, the appropriated fund balance of \$1.6 million will not be needed.

**Figure 2: Recalculated Unrestricted Fund Balance**

	2014-15	2015-16	2016-17
Unrestricted Fund Balance at Year-End	\$1,367,613	\$2,411,472	\$2,434,125
Add: Appropriated Fund Balance Not Used for the Next Year	\$1,800,000	\$1,600,000	\$1,600,000
Recalculated Unrestricted Fund Balance	\$3,167,613	\$4,011,472	\$4,034,125
Recalculated Unrestricted Fund Balance as a Percentage of Next Year's Budgeted Appropriations	11%	13%	13%

Ultimately, the District did not use any of the appropriated fund balance, yet the Board increased taxes by an annual average of 1 percent, or \$76,000, since 2013-14, despite having sufficient resources to fund ongoing operations. For perspective, had the Board retained the same tax levy as in 2013-14, taxpayers might have realized more than \$775,000 in cumulative tax savings.

Had the Board retained the same tax levy as in 2013-14, taxpayers might have realized more than \$775,000 in cumulative tax savings.

### Budget Estimates Were Unrealistic

Unrestricted fund balance exceeded the statutory limit because the Board and District officials consistently overestimated appropriations. Annually appropriating fund balance that is not needed to finance operations is, in effect, a reservation of fund balance that is not provided for by statute and a circumvention of the statutory limit imposed on the level of unrestricted fund balance.

We compared budgeted revenues and appropriations with actual operating results from July 1, 2014 through June 30, 2017. While revenues were reasonably estimated, appropriations were overestimated by an average of \$2.8 million annually (10 percent).

**Figure 3: Overestimated Appropriations**

	2014-15	2015-16	2016-17 <sup>a</sup>
Appropriations	\$28,500,042	\$29,101,419	\$30,997,862
Actual Expenditures <sup>b</sup>	\$25,440,981	\$26,321,505	\$28,565,680
Overestimated Appropriations	\$3,059,061	\$2,779,914	\$2,432,182
Percentage Overestimated <sup>c</sup>	12%	11%	9%

<sup>a</sup> Excludes revenues and expenditures from debt refunding  
<sup>b</sup> Excludes a capital reserve moved out of the general fund to the capital projects fund.  
<sup>c</sup> Calculated by dividing overestimated appropriations by actual expenditures

The Board and District officials significantly overestimated appropriations for instructional salaries and employee benefits<sup>2</sup> by over \$4 million (9 percent) over the last three years, or by an annual average of more than \$1.3 million. The Administrator indicated that the Board and District officials try to budget as best they can. However, had they used historical trends when budgeting these appropriations, their estimates would have been more realistic. For example, actual expenditures for instructional salaries averaged approximately \$9 million in each of the past three years. However, they budgeted on average about \$9.8 million annually and did not reduce the budget estimates accordingly. Furthermore, the Board and District officials budgeted \$10.6 million for these costs in the 2017-18 budget.

<sup>2</sup> Retirement system contributions, health insurance, life insurance, social security, unemployment and workers' compensation

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Subsequent to our on-site audit fieldwork, we obtained the 2018-19 budget and evaluated it in comparison to historical trends. Appropriations<sup>3</sup> in 2018-19 increased by approximately 2 percent from the prior year. Consequently, the District’s historical pattern of overestimating appropriations may likely continue and result in an operating surplus at the end of the fiscal year. As a result, the planned operating deficit the Board and District officials presented to the taxpayers will likely not occur and the corresponding budgeted appropriated fund balance<sup>4</sup> will likely not be needed.

### **The Board Overfunded Two Reserves and Did Not Use Most of the Debt Reserve Funds**

As of June 30, 2017, the District reported six<sup>5</sup> reserves with balances totaling approximately \$9.6 million or 31 percent of 2017-18 budgeted appropriations. The Board overfunded two reserves and District officials did not use most of the debt reserve funds. The remaining three reserves were reasonably funded.

Retirement Contribution Reserve – This reserve is authorized<sup>6</sup> to make contributions for employees covered by the New York State and Local Retirement System (NYSLRS). As of June 30, 2017, this reserve totaled approximately \$4.1 million and was sufficient to cover about eight years of retirement costs, which averaged approximately \$500,000 over the last three years.

The District has not used any of these reserve funds to pay for these expenditures over the last three years. Instead, the Board included over \$2 million in budget appropriations from 2014-15 through 2017-18 to fund expenditures that could have been paid from the reserve.

During January 2018, the Board adopted funding levels to limit the amount accumulated in reserves. The resolution for the retirement contribution reserve indicated that the balance should “not exceed the total of the prior 10 years of historical expenditures.” While the reserve balance was in compliance with this resolution, District officials could not demonstrate how they determined that this was a reasonable amount (e.g., analysis, etc.). The Administrator indicated that this threshold was based upon her recommendation of what she considered reasonable.

Employee Benefit Accrued Liability Reserve (EBALR) – This reserve is authorized<sup>7</sup> to be used for the cash payment of accrued and unused sick,

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The Board raised over \$2 million in budget appropriations to fund retirement expenditures that could have been paid from the reserve to reduce the tax burden on District taxpayers.

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3 \$31.6 million

4 \$1.6 million

5 Retirement, capital, debt, employee benefit accrued liability, workers’ compensation, unemployment insurance

6 New York State General Municipal Law (GML) Section 6-r

7 GML Section 6-p

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vacation and certain other leave to employees upon separation from service. As of June 30, 2017, this reserve totaled nearly \$1.2 million, while the associated calculated liability totaled \$1,051,964. As a result, the reserve was overfunded by approximately \$144,000. Further, from 2014-15 through 2016-17, the District did not use any of the funds from this reserve to pay for related costs.

Debt Reserve – Bond proceeds not expended for the purpose for which they were issued and related interest earnings are required to be set aside in a mandatory debt reserve and used for the related debt service principal and interest payments. The reserve should be reported in the debt service fund, which is separate from the general fund. However, the District accounted for and reported a debt reserve in the general fund, totaling about \$1.5 million, as of June 30, 2017. Nearly \$1.3 million represented interest earnings and the proceeds from one previous debt issuance, while the remaining \$200,000 was from a 2002 debt issuance which still has remaining debt payments due. The District did not use any of the \$1.3 million to pay for related debt service payments during the last three years, which averaged nearly \$2 million annually. Not using debt reserve money to help fund debt service costs results in tax levies being higher than necessary.

The Board could improve compliance with its reserve fund policy adopted in 2011. The policy requires that an annual report be provided to the Board indicating background information on each reserve, such as date of establishment and amount of funds transferred in or withdrawn as well as an analysis of the projected needs for each reserve in the upcoming fiscal year and a recommendation regarding how to fund those projected needs. By reviewing the annual report the Board can determine optimal funding levels and periodically assess the reasonableness of amounts accumulated in the reserves so when conditions warrant the Board can reduce reserves to reasonable levels subject to legal requirements.

District officials did not present the required annual report to the Board. Although we noted evidence throughout our audit period of certain Board approvals of reserve funding and use in the Board's meeting minutes, this documentation was not as comprehensive as the policy requires. Further, while optimal funding levels were established, District officials did not have a documented analysis to support these thresholds.

By maintaining excessive reserves, combined with ongoing budgeting practices that generated operating surpluses and excess unrestricted fund balance, the Board and District officials have levied higher taxes than necessary.



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## What Do We Recommend?

The Board and District officials should:

1. Ensure that the amount of unrestricted fund balance is in compliance with the statutory limit and develop a plan to use surplus funds as a financing source for:
  - Funding one-time expenditures,
  - Funding needed reserves,
  - Paying off debt, and
  - Reducing District property taxes.
2. Adopt annual budgets that contain realistic estimates for appropriations and appropriated fund balance based on historical or other known factors.
3. Review all reserves at least annually to determine whether the amounts reserved are necessary and reasonable, and use excess amounts in accordance with applicable statutes in a manner that benefits taxpayers.
4. Ensure the debt reserve is properly reported in the debt service fund and use those funds to pay related debt.

The Board should:

5. Ensure compliance with its reserve fund policy and determine the optimal funding levels and periodically assess the reasonableness of amounts accumulated in each reserve and when conditions warrant, reduce reserves to reasonable levels subject to legal requirements.

District officials should:

6. Provide the Board with an annual report as prescribed by the District's reserve policy, including descriptions of each reserve fund, dates established, funds used and an analysis of projected needs and recommendations for funding.

# Appendix A: Response From District Officials

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## *Akron Central Schools*

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January 3, 2019

Mr. Jeffrey D. Mazula, Chief Examiner of Local Government & School Accountability  
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Dear Mr. Mazula:

The Akron Central School District is in receipt of the New York State Office of Comptroller's draft audit report entitled "Financial Management for the time period July 1, 2014 through June 27, 2018." The Board of Education, on behalf of the District, would like to thank the Comptroller's office for its guidance throughout this process.

While the District is pleased to respond to an audit highlighting its conservative budgeting practices and responsible spending habits, the District must disagree with several of the findings made by the Comptroller's Office in this draft report, and hopes that the Comptroller's Office considers the District's position -- on the law and the facts -- and corrects the draft report before issuing its final report.

In its draft report, the Comptroller's Office notes three key findings/recommendations for the District:

1. Adopt budgets based on historical or other known trends;
2. Ensure unrestricted fund balance is in compliance with the NYS statute; and
3. Review reserves to determine whether they are necessary and reasonably funded and properly use the debt reserve

The District offers the following and would like to respond to each of these key findings separately below and allow our response to also serve as our Corrective Action Plan:

### **Budgeting Practices:**

The District notes that its budgeting practices and spending habits have been responsibly conservative. These practices have enabled the District to preserve and restore education programs that were previously eliminated, or in jeopardy of elimination, due to New York State funding issues. The State's Gap Elimination Adjustment, for instance, withheld over \$10.6 million in State

See Note 1 Page 11
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aid from our District over the period 2010-2016. It is also important to note that while the District considers historical and other trends in its annual budgeting process, history has demonstrated that no one can predict -- with certainty -- the amounts of various budget lines that must be prepared before relevant information is available from New York State. As a result, the District must budget for various contingencies in order to protect District operations. However, those contingencies may or may not materialize, meaning spending levels may be lower than budgeted amounts. Nonetheless, this budgeting is how the District protects our taxpayers from unnecessary spikes in tax rates.

It is the District's firm belief that our conservative budgeting practices do, in fact, best serve our taxpayers by ensuring stable funding for strongly desired programs rooted in consistent and transparent financial practices. Our taxpayers understand that any unused budget resources are returned to them the following year, or are utilized to fund District authorized reserves that ultimately benefit the District's tax base. And the District submits that the public's confidence in the District's budget process has been reflected in the annual budget being overwhelmingly approved by voters year after year.

**Unrestricted Fund Balance:**

In the draft report, the Comptroller's Office alleges that the District has exceeded the statutory limit for unrestricted fund balance of four percent. While the District acknowledges that it has exceeded this authority, it did so to help insulate the taxpayers from consistently delayed Native American funding averaging \$1.5 million annually and 2010 Building Aid of \$529,892 still owed from New York State. The Board of Education, however, will consider the Comptroller's finding and review the levels of these fund balances moving forward.

See  
Note 1  
Page 11

**Reserves:**

In its draft report, the Comptroller's Office alleged that the Board of Education should review reserves and fund balance levels at least once annually. The District is perplexed by this recommendation, as the Board of Education consistently reviews these balances at least **three times every year:**

See  
Note 2  
Page 11

- Once during the annual budget development process;
- Once during the annual review of the District's Long Range Financial Plan; and
- Once during the month of August - after our annual audit is complete

The Board of Education weighs the information obtained from those **three separate reviews,** and also considers other factors such as the amount of unpaid State aid that is still owed to the District from previous years, and establishes reserve levels that it feels are reasonable and appropriate given these circumstances. The decisions of the Board are made in public session via formal board resolutions every August. In addition, an annual report of reserves is posted on the District's website in accordance with the State Comptroller's guidance.

Furthermore, the District's Retirement Contribution Reserve levels were established by the Board of Education, and are set at levels not to exceed 10 years of ERS Contribution expenditures. It is the Board's judgement that funding this reserve at an amount that does not exceed 10 years of expenditures is reasonable and appropriate given the fluctuation in contribution rates -- especially given the extreme volatility of the stock market.

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The District acknowledges that the Employee Accrued Liability Reserve was slightly overfunded, and will work to bring that reserve down over the next few years as employees retire and their accrued leave time benefits are paid out in accordance with contractual obligations.

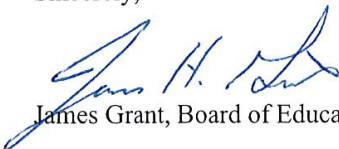
Additionally, the District acknowledges the Comptroller's finding that the District's Debt Service Reserve is more appropriately placed in its own fund, rather than as a reservation of the General Fund. The District has already made that simple change in our accounting records.

However, the District, strongly disagrees with the Comptroller's finding that the District has failed to utilize that reserve as statutorily required. The Board of Education has appropriately accounted for amounts in the debt service reserve, and has a plan to utilize those resources prior to the expiration of the debt that created those reserve amounts. The debt giving rise to those amounts will not expire until 2021 and 2025 and therefore the Board's plan for its use is appropriate, reasonable and within statutory authority. For this reason, the District believes the Comptroller's finding in the draft is simply unjustified.

See Note 3 Page 11
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Finally, the Akron Board of Education believes in full transparency with our faculty, staff, students and taxpayers as a vital component to building trust within our community. It underscores our commitment to be good stewards of the taxpayer's money. As such, we thank you in advance for appending our full response to your audit report, and hope that the Comptroller's Office takes the above facts into account before issuing its final report. Thank you.

Sincerely,



James Grant, Board of Education President

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

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### Note 1

The District's budgeting practices made it appear that they needed to both increase taxes and use appropriated fund balance to close projected budget gaps. However, instead, the District realized operating surpluses and, consequently, appropriated fund balance which averaged more than \$1.6 million that was not needed to finance operations. As such, the District did not appear to budget in a transparent manner to taxpayers.

### Note 2

As stated in our report, although we noted evidence throughout our audit period of certain Board approvals of reserve funding and use in the Board's meeting minutes, this documentation was not as comprehensive as the District's policy requires. For example, the policy requires that an annual report be provided to the Board indicating background information on each reserve, such as date of establishment and amount of funds transferred in or withdrawn as well as an analysis of the projected needs for each reserve in the upcoming fiscal year and a recommendation regarding how to fund those projected needs.

### Note 3

We have amended our report. While District officials provided us a plan to use the debt reserve funds in the future, they could not provide evidence that the plan had been approved by the Board. To improve transparency and help provide assurance tax levies are not higher than necessary, the Board should approve the plan and ensure funds are used to pay related debt.

## Appendix C: Audit Methodology and Standards

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

- We interviewed District officials and reviewed Board meeting minutes from July 2016 through January 2018, relevant laws, District policies and the 2016-17 audited financial statements to gain an understanding of the District's financial management practices.
- We analyzed the trend in total general fund balance for 2014-15 through 2016-17. We compared unrestricted fund balance with the next year's budgeted appropriations to determine whether the District was within the statutory limit. We also recalculated unrestricted fund balance by including appropriated fund balance not needed as a financing source and then also compared the recalculated amount to the next year's budgeted appropriations.
- We analyzed the results of operations during 2014-15 through 2016-17 by comparing actual revenues with actual expenditures and assessed whether appropriated fund balance was used to fund operations.
- We compared the 2013-14 through 2017-18 tax levies to determine the percent of change. We extended this analysis to include the potential cumulative savings had the Board maintained the same tax levy as 2013-14.
- We compared the general fund's estimated revenues and appropriations with actual revenues and expenditures for 2014-15 through 2016-17 to determine whether estimates were reasonable. We performed a detailed budget to actual analysis for 2016-17 and, for significant variances, we reviewed 2014-15 and 2015-16 data to determine if there was a trend. We also compared the 2017-18 and 2018-19 budgets to determine whether they were similar to previous years.
- We identified all reserves in place and their activity during 2014-15 through 2016-17 and requested substantiation from District officials to determine if each reserve was established and maintained properly and if the reserve balances were reasonable and funded in a transparent manner. We extended our review of Board meeting minutes back to July 5, 2000, to verify that reserves were properly established and back to July 1, 2007 to analyze 10 years of retirement expenditures.

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.

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We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

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 District Clerk's office.

## Appendix D: Resources and Services

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### **Regional Office Directory**

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

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

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

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

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

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

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

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

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

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

[www.osc.state.ny.us/localgov/lgli/pdf/cybersecurityguide.pdf](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

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

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



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