


## Overview of Online Resources Provided by the Office of the State Comptroller

William Naylor, CIA, CFE, Associate Examiner  
Division of Local Government and School Accountability



NYS COMPTROLLER  
**THOMAS P. DINAPOLI**

---

---

---

---

---

---

---

---

## Resources and Training Materials

[www.osc.state.ny.us](http://www.osc.state.ny.us)

- Weekly Email Blast
- Training
- Property Tax Cap
- Audits of Local Governments
- Fiscal Monitoring
- Publications
- Resources for Local Governments
- Required Reporting
- Local Government Data



NYS COMPTROLLER  
**THOMAS P. DINAPOLI**

---

---

---

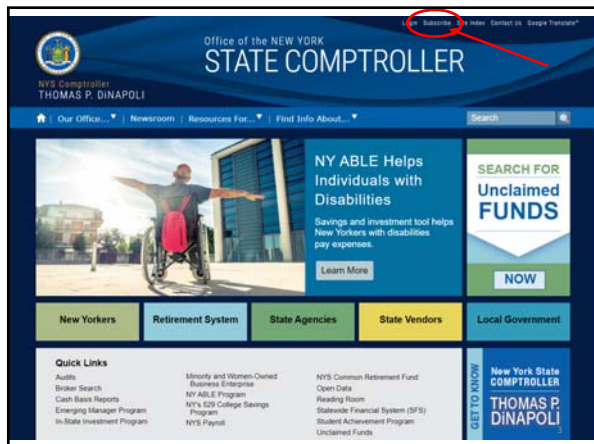
---

---

---

---

---



Office of the NEW YORK  
**STATE COMPTROLLER**

NYS Comptroller  
**THOMAS P. DINAPOLI**

Our Office | Newsroom | Resources For | Find Info About | Search

**NY ABLE Helps Individuals with Disabilities**  
Savings and investment tool helps New Yorkers with disabilities pay expenses.  
[Learn More](#)

**SEARCH FOR Unclaimed FUNDS**  
[NOW](#)

**New Yorkers Retirement System State Agencies State Vendors Local Government**

**Quick Links**  
Audits  
Broker Search  
Cash Basis Reports  
Emerging Manager Program  
In-State Investment Program

**Minority and Women-Owned Business Enterprise**  
NY ABLE Program  
NY's 529 College Savings Program  
NYS Payroll

**NYS Common Retirement Fund**  
Open Data  
Reading Room  
Statewide Financial System (SFS)  
Student Achievement Program  
Unclaimed Funds

**GET TO KNOW**  
**New York State COMPTROLLER**  
**THOMAS P. DINAPOLI**

---

---

---

---

---

---

---

---

## Register for Weekly Comptroller's Office Email

Visit our website [www.osc.state.ny.us](http://www.osc.state.ny.us)

- Click on "Subscribe", located in the top right-hand corner (in small print).
- Or simply use the direct link below.  
<http://www.osc.state.ny.us/email/index.php>
- Information on recent audits, news/press releases, publications and research reports, etc.

NYS COMPTROLLER  
THOMAS P. DINAPOLI

---

---

---

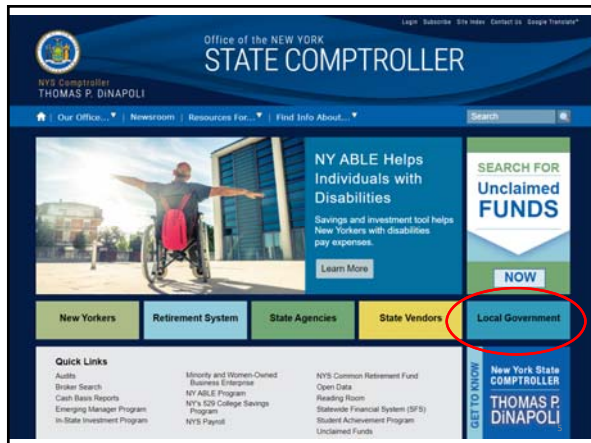
---

---

---

---

---




---

---

---

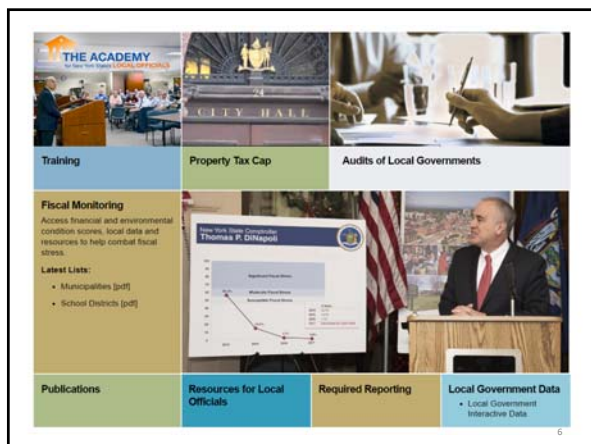
---

---

---

---

---




---

---

---

---

---

---

---

---

## Training

### The Academy for New York State's Local Officials

- About The Academy
- Topics by Role
- Training Calendar
- Accounting Schools and Seminars Map
- Webinars
- Publications
- Ask us a technical question and/or suggest training.

<https://www.osc.state.ny.us/localgov/academy/index.htm>




---

---

---

---

---

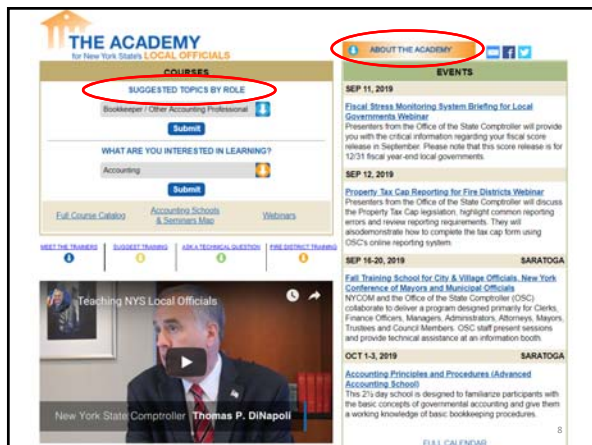
---

---

---

---

---




---

---

---

---

---

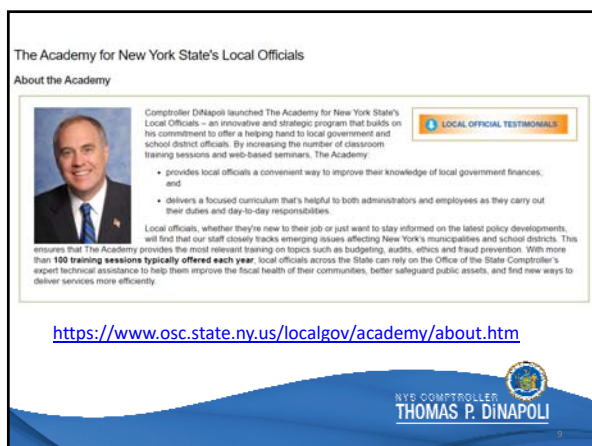
---

---

---

---

---



<https://www.osc.state.ny.us/localgov/academy/about.htm>




---

---

---

---

---

---

---

---

---

---

**Recommended Topics For: Chief Fiscal Officer**

These are recommended topics for Chief Fiscal Officers. Please refer to our [full class catalog](#) for courses that fall under these topics.

**Accounting**  
Those new to governmental accounting and veteran officials who wish to stay current with the latest changes can learn about governmental accounting and record keeping.

**Budgeting**  
Enhance your understanding of the budget process, budget timeline, roles and responsibilities in budgeting and best practices in adopting and monitoring a balanced budget.

**Current Issues**  
These sessions cover current and emerging issues of importance to local officials. Topics are often based on OSC's research reports, legislative changes and new initiatives. New sessions will be added regularly.

**Ethics**  
Make sure you know how to comply with the code of ethics and understand court decisions related to conflicts of interest. Our Legal Division will focus on Article 18 of the General Municipal Law.

**Fraud**  
Learn how to prevent and detect fraud and abuse. Understand the fraud triangle, what makes organizations vulnerable to fraud and how to minimize the risks.

**Internal Controls**  
Effective internal controls help ensure that your municipality uses public assets efficiently and protects against waste, loss and abuse. Topics will include controls related to cash receipts and disbursements, procurement and payroll.

**Policies**  
Ensure that you understand mandated policies related to ethics, investments and sexual harassment prevention, as well as recommended policies related to computer, vehicle and credit card use.

**Reporting**  
Municipalities and school districts can gain a better understanding about reporting requirements related to filing the Annual Update Document, Tax Cap, Justice Court reporting, and Retirement reporting.

10

---

---

---

---

---

---

---

---

---

---

**THE ACADEMY**  
for New York State LOCAL OFFICIALS

**COURSES**

SUGGESTED TOPICS BY ROLE

Bookkeeper / Other Accounting Professional

Submit

WHAT ARE YOU INTERESTED IN LEARNING?

Accounting

Submit

Full Course Catalog Accounting Schools & Seminars Mac Webinars

MEETING TRAINING BUDGET TRAINING AKA/TECHNICAL ASSISTANCE FISCAL DISTRICT TRAINING

Teaching NYS Local Officials

New York State Comptroller Thomas P. DiNapoli

**ABOUT THE ACADEMY**

**EVENTS**

SEP 11, 2019  
**Fiscal Stress Monitoring System Briefing for Local Governments Webinar**  
Presenters from the Office of the State Comptroller will provide you with the critical information regarding your fiscal score release in September. Please note that this score release is for 12/31 fiscal year and local governments.

SEP 12, 2019  
**Property Tax Cap Reporting for First Districts Webinar**  
Presenters from the Office of the State Comptroller will discuss the Property Tax Cap legislation, highlight common reporting errors and review reporting requirements. They will also demonstrate how to complete the tax cap form using OSC's online reporting system.

SEP 16-20, 2019 **SARATOGA**  
**Fall Training School for City & Village Officials, New York Conference of Mayors and Municipal Officials**  
NYCOM and the Office of the State Comptroller (OSC) collaborate to deliver a program designed primarily for Clerks, Finance Officers, Managers, Administrators, Attorneys, Mayors, Trustees and Council Members. OSC staff present sessions and provide technical assistance at an information booth.

OCT 1-3, 2019 **SARATOGA**  
**Accounting Principles and Procedures (Advanced Accounting School)**  
This 2 1/2 day school is designed to familiarize participants with the basic concepts of governmental accounting and give them a working knowledge of basic bookkeeping procedures.

**FULL CALENDAR**

11

---

---

---

---

---

---

---

---

---

---

September 2019

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10 Fiscal Stress Monitor	11 Property Tax Cap Re	12	13	14
15 Fall Training School for City & Village Officials, New York Conference of Mayors and Municipal Officials	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30 Accounting Principles and Procedures (Advanced Accounting School)	1	2	3	4	5
6	7	8 Property Tax Cap Re	9 Seminar for Local Of	10	11	12

12

---

---

---

---

---

---

---

---

---

---

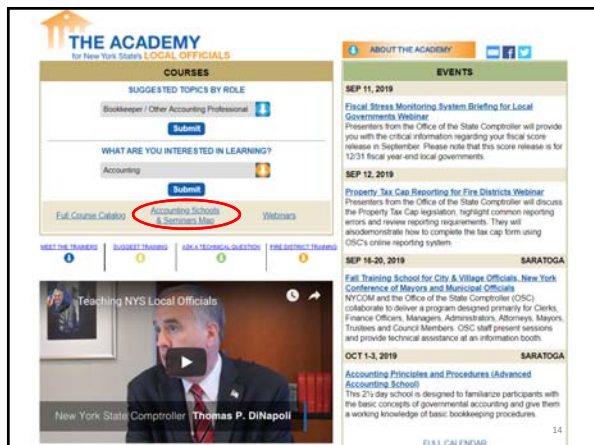
## Accounting Schools and Seminars

Each year, OSC presents at:

- Introduction to Governmental Accounting Schools (Basic)
- Accounting Principles and Procedures Schools (Advanced)
- Local Official Seminars
- Co-sponsored Conferences

Training is offered on many topics at multiple locations across the state.

<https://www.osc.state.ny.us/localgov/academy/map/index.htm>



## Monthly Webinars

- Live or on-demand.
- Approximately two per month.
- Upcoming scheduled webinars.

<http://www.osc.state.ny.us/localgov/academy/webinarstraining.htm>




---

---

---

---

---

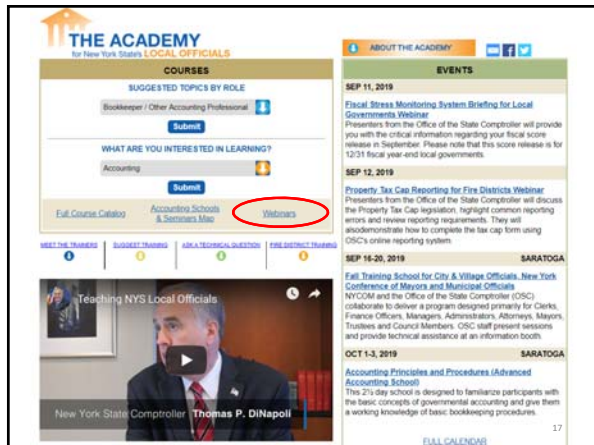
---

---

---

---

---




---

---

---

---

---

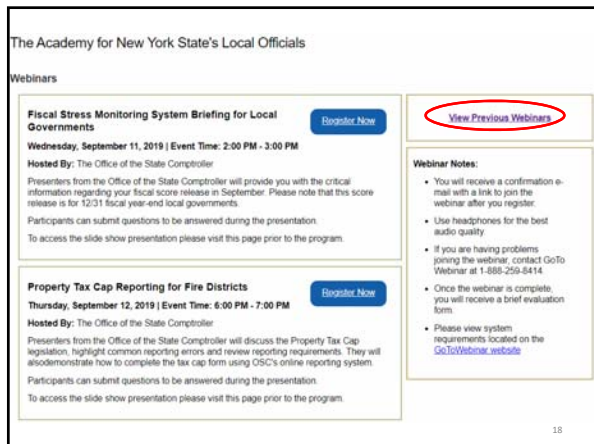
---

---

---

---

---




---

---

---

---

---

---

---

---

---

---



The Academy for New York State's Local Officials

Previous Webinars

1 to 49 of 49 rows

Date	Webinar Title	Topic	Length (HH:MM:SS)	Availability	Related Resources
2019-06-21	Improving the Effectiveness of Your Claims Auditing Process	Current Issues			<a href="#">Presentation (pdf)</a>
2019-07-24	Managing Your Cash Flow	Budgeting	47:02	On Demand	<a href="#">Presentation (pdf)</a>
2019-06-13	Capital Asset	Accounting	40:25	On Demand	<a href="#">Presentation (pdf)</a>
2019-06-05	Property Tax Relief Credit Program	Reporting	29:44	On Demand	<a href="#">Presentation (pdf)</a>
2019-05-29	What to Expect from an OSC Audit	Internal Controls	52:32	On Demand	<a href="#">Presentation (pdf)</a>
2019-04-24	Recommended Policies and Procedures	Policies	55:52	On Demand	<a href="#">Presentation (pdf)</a>
2019-04-11	Property Tax Cap Reporting - Villages	Reporting	37:37	On Demand	<a href="#">Presentation (pdf)</a>
2019-03-20	2018 Annual Report and New Local Government Interactive Data	Current Issues	20:57	On Demand	
2019-03-14	Constitutional Tax Limit - Filing Requirements	Reporting	37:59	On Demand	<a href="#">Presentation (pdf)</a>
2019-03-07	Fiscal Stress Monitoring System Briefing for Local Governments	Reporting	22:01	On Demand	<a href="#">Presentation (pdf)</a>
2019-02-13	Local Sales Tax Growth Annual Collections for 2018	Current Issues	29:48	On Demand	<a href="#">Presentation (pdf)</a>
2019-02-07	Property Tax Cap Reporting - School Districts	Reporting	39:06	On Demand	<a href="#">Presentation (pdf)</a>
2019-01-23	Developing an Effective Fund Balance Policy	Policies	1:06:46	On Demand	<a href="#">Presentation (pdf)</a>
2019-01-15	Fiscal Stress Monitoring System Briefing for School District Officials	Reporting	43:31	On Demand	<a href="#">Presentation (pdf)</a>

## Tutorials

Available on-demand in the Full Course Catalog:

- Capital Planning and Budgeting
- Multi-Year Planning
- Cash Management
- Determining the True Cost of Services
- Protecting the Public's Interest

Earn Continued Professional Education (CPE) Credits

<http://osc.state.ny.us/localgov/planbudget/>



**THE ACADEMY**  
for New York State's LOCAL OFFICIALS

**COURSES**

SUGGESTED TOPICS BY ROLE

Bookkeeper / Other Accounting Professional

Submit

WHAT ARE YOU INTERESTED IN LEARNING?

Accounting

Submit

**Full Course Catalog**

Accounting Schools & Seminars Map

Webinars

MEET THE TRAINERS

BUDGET TRAINING

ASK A TECHNICAL QUESTION

FILE DISTRICT TRAINING

**ABOUT THE ACADEMY**

**EVENTS**

**SEP 11, 2019**

**Fiscal Stress Monitoring System Briefing for Local Governments Webinar**

Presenters from the Office of the State Comptroller will provide you with the critical information regarding your fiscal score release in September. Please note that this score release is for 12/21 fiscal year-end local governments.

**SEP 12, 2019**

**Property Tax Cap Reporting for Fire Districts Webinar**

Presenters from the Office of the State Comptroller will discuss the Property Tax Cap legislation, highlight common reporting errors and review reporting requirements. They will also demonstrate how to complete the tax cap form using OSC's online reporting system.

**SEP 16-20, 2019**

**SARATOGA**

**Fall Training School for City & Village Officials, New York Conference of Mayors and Municipal Officials**

NYCOM and the Office of the State Comptroller (OSC) collaborate to deliver a program designed primarily for Clerks, Finance Officers, Managers, Administrators, Attorneys, Mayors, Trustees and Council Members. OSC staff present sessions and provide technical assistance at an information booth.

**OCT 1-3, 2019**

**SARATOGA**

**Accounting Principles and Procedures (Advanced Accounting School)**

This 2½ day school is designed to familiarize participants with the basic concepts of governmental accounting and give them a working knowledge of basic bookkeeping procedures.

21

[FULL CALENDAR](#)



---

---

---

---

---

---

---

---

---

---

---

---



\* Indicates required fields

### Suggest Training

\* Name

\* Local Government Name


\* Title

\* Email address

\* Phone number

\* Comments (250 character limit)

☐ I'm not a robot

  
 reCAPTCHA  
 Privacy - Terms

Reset Submit

---






---

---

---

---

---

 <p><b>THE ACADEMY</b> for New York State LOCAL OFFICIALS</p>		
<p><b>Training</b></p>	<p><b>Property Tax Cap</b></p>	<p><b>Audits of Local Governments</b></p>
<p><b>Fiscal Monitoring</b></p> <p>Access financial and environmental condition scores, local data and resources to help combat fiscal stress.</p> <p><b>Latest Lists:</b></p> <ul style="list-style-type: none"> <li>• Municipalities [pdf]</li> <li>• School Districts [pdf]</li> </ul>	 <p>New York State Comptroller <b>Thomas P. DiNapoli</b></p> <p>Apportionment to Localities</p> <p>Millions of Dollars</p> <p>2007 2008 2009 2010 2011</p>	
<p><b>Publications</b></p>	<p><b>Resources for Local Officials</b></p>	<p><b>Required Reporting</b></p>
<p><b>Local Government Data</b></p> <ul style="list-style-type: none"> <li>• Local Government Interactive Data</li> </ul>		

26

---


---

---

---

---

---



OFFICE of the NEW YORK

STATE COMPTROLLER

NEW Chancellor  
THOMAS P. DINAPOLI

[Home](#) | [Subscribe](#) | [Site Map](#) | [Contact Us](#) | [Image Gallery](#)

[Home](#) | [Local Government - Real Property Tax Cap Information](#)

[Home](#) | [Our Office](#) | [Newsroom](#) | [Resources For](#) | [Find Info About](#)

Local Government

[Audits of Local Governments](#)  
[Fiscal Monitoring](#)  
[Justice Courts Information](#)  
[Local Government Data](#)  
[Resources for Local Officials](#)  
[Real Property Tax Cap](#)  
[Required Reporting](#)  
[Publications](#)  
[Training](#)  
[Contact Us](#)

Real Property Tax Cap and Tax Cap Compliance

[File Real Property Tax Cap Forms or Tax Cap Compliance Form](#)

- [Enrollment Instructions \[pdf\]](#)

Real Property Tax Cap

- [What is the Real Property Tax Cap?](#)
- [Information for Local Governments](#)
- [Information for School Districts](#)
- [Inflation and Allowable Levy Growth Factors \[pdf\]](#)

Tax Cap Compliance

- [Instructions for Recording Tax Cap Compliance Data \[pdf\]](#)
- [Property Tax Relief Credit and Property Tax Freeze Credit Information](#)

---


---

---

---

---





---




Office of the NEW YORK

STATE COMPTROLLER

[Home](#)
[Subscribe](#)
[Site Index](#)
[Contact Us](#)
[Design Team/Press](#)


[Our Office](#)

[Newsroom](#)

[Resources For](#)

[Find Info About](#)



[Home](#)
[Local Government](#)
[Audits of Local Governments](#)

Local Government

Audits of Local Governments

Fiscal Monitoring

Justice Courts Information

Local Government Data

Resources for Local Officials

Real Property Tax Cap

Required Reporting

Publications

Training

Contact Us

Audits of Local Governments

The Office of the New York State Comptroller's Division of Local Government and School Accountability conducts performance audits of local governments and school districts. Performance audits provide findings or conclusions based on an evaluation of evidence against criteria. Local officials use audit findings to improve program performance and operations, reduce costs and contribute to public accountability. To learn more, see [About Our Audits](#).

**Browse Our Most Recent Audits**

View audits issued in the past four weeks: [Newest Releases](#)

**Search Audits by Local Government Name, County or Class**

View audits issued in the past five years by specifying the name, county or class: [Audit Search Tool](#)

**Browse Audits by Class and Year**

View audits issued in the past five years by selecting the class and year: [Audit Lists](#)

For audits older than five years, contact us at [LOSA.Audits@osc.ny.gov](mailto:LOSA.Audits@osc.ny.gov)

For audits of State and NYC agencies and public authorities, see [Audits](#).



OFFICE OF THE NEW YORK  
**STATE COMPTROLLER**

NYS Comptroller  
**THOMAS P. DINIAPOLI**

Home • Local Government • Fiscal Stress Monitoring System

[Our Office](#) • 
 [Newsroom](#) • 
 [Resources For](#) • 
 [Find Info About](#)

## Fiscal Stress Monitoring System






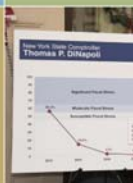

State Comptroller Thomas P. Diniapoli created an early warning system for communities and school districts with fiscal problems. Alerting everyone to potential problems gives local officials and taxpayers the opportunity to be more proactive. Read the **System Basics** document to learn more.

Search for a local government or school district

**Search Now**



<p><b>Lists</b></p> <p>Local Governments</p> <p>School Districts</p> <p>Search Tool</p>	<p><b>Tools</b></p> <p>Self-Assessment Tool</p> <p>Capital Planning Tutorial</p> <p>Multyear Planning Tutorial</p>	<p><b>Publications</b></p> <p>System Manual</p> <p>Research Reports</p> <p>Financial Condition Audits</p> <p>Fiscal Crisis: From Disaster to Adaptation</p>	<p><b>Help</b></p> <p>System Enhancements</p> <p>Indicator Reference Guides</p> <p>Training and Webinars</p> <p>Working With Your Plans</p>
---	--	---	---

 <p><b>THE ACADEMY</b> for New York State LOCAL OFFICIALS</p>		
<p><b>Training</b></p>	<p><b>Property Tax Cap</b></p>	<p><b>Audits of Local Governments</b></p>
<p><b>Fiscal Monitoring</b></p> <p>Access financial and environmental condition scores, local data and resources to help combat fiscal stress.</p> <p><b>Latest Lists:</b></p> <ul style="list-style-type: none"> <li>• Municipalities [pdf]</li> <li>• School Districts [pdf]</li> </ul>		
<p><b>Publications</b></p>	<p><b>Resources for Local Officials</b></p>	<p><b>Required Reporting</b></p> <p><b>Local Government Data</b></p> <ul style="list-style-type: none"> <li>• Local Government Interactive Data</li> </ul>

30

## Publications

We offer numerous publications to assist you in your municipal and district operations and accounting practices.

- Available in downloadable PDF versions. (Searchable)
- Order form for physical copies is available.
- We offer over 20 Local Government Management Guides (LGMG's).

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



---

---

---

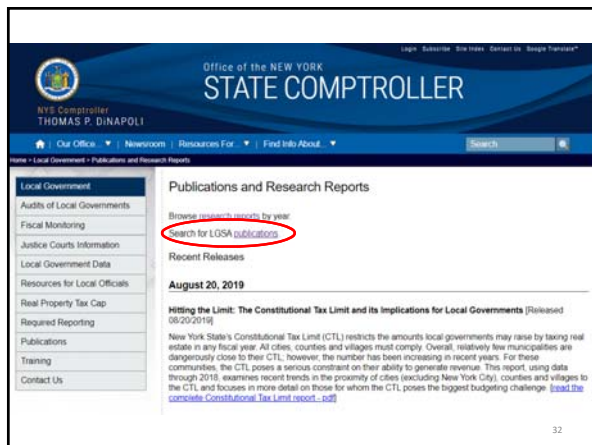
---

---

---

---

---



---

---

---

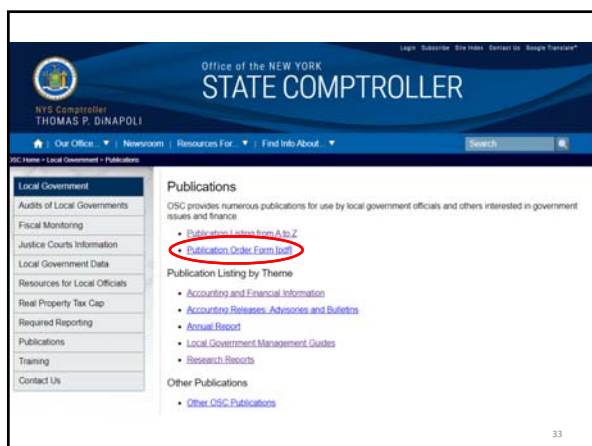
---

---

---

---

---



---

---

---

---

---

---

---

---



### Required Reporting

- [Filing an Annual Update Document](#)
  - [Filing Deadlines](#)
  - [Fiscal Year End Dates and Annual Update Document deadlines for all counties, cities, towns and villages local](#)
  - [Municipalities with Odd Fiscal Year Ends \(pdf\)](#)
- [Justice Court Fund](#)
  - [Justice Court Handbook \(pdf\)](#)
  - [Justice Court Fund Internet Reporting System](#)
  - [Justice Court Fund Advisories](#)
- [Real Property Tax Cap and Tax Gas Compliance](#)
  - [Constitutional Tax Limit](#)
  - [Foreign Tax Insurance](#)
  - [Constitutional Debt Limit](#)
  - [Indirect Limit Services Fund](#)
  - [Tax Data Verification \(includes the MA-346\)](#)
  - [Assessment Roll Verification](#)
  - [Employer Retirement Reporting](#)
  - [Town and County Special Districts and Town Improvements](#)

### Supplemental Reporting Resources

- [Accounting Resources](#)
- [Annual Financial Report Filing Deadlines](#)
- [Forms and Templates](#)
- [Chart of Accounts Query](#)
- [Accounting and Reporting Manuals \(ARMP\)](#)
  - [County, City, Town, Village \(pdf\)](#)
  - [Fire Districts \(pdf\)](#)
  - [School Districts \(pdf\)](#)

37

---

---

---

---

---

---

---

---

---

---

### THE ACADEMY

for the New York State Legislature

**Training**

**Property Tax Cap**

**Audits of Local Governments**

**Fiscal Monitoring**

Access financial and environmental condition reviews, local data and resources to help combat fiscal stress.

**Latest Lists:**

- [Municipalities \(pdf\)](#)
- [School Districts \(pdf\)](#)

**Resources for Local Officials**

**Required Reporting**

**Local Government Data**

- [Local Government Interactive Data](#)

**Publications**

38

---

---

---

---

---

---

---

---

---

---

## Resources for Local Officials

- Tax Cap Information
- Open Book NY Data
- Required Reporting
- Justice Courts
- Account Code Look-Up
- Annual Update Document Electronic Filing

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

NYS COMPTROLLER  
THOMAS P. DINAPOLI

39

---

---

---

---

---

---

---

---

---

---

13

### Resources for Local Officials

File Data with the Office of the State Comptroller

- Annual Update Document (Annual Financial Report) Electronic Filing
  - Accounting and Reporting Manuals
  - Filing Deadlines for Counties, Cities, Towns and Villages
- Use Online Services to file for the following:
  - Property Tax Cap
  - Property Tax Cap Compliance and Property Tax Freeze
  - Constitutional Tax Limit
  - Tax Data Verification
  - Assessment Roll Verification
- Justice Court Fund Internet Reporting System
- Contact Update
- Other Required Reporting

Online Search Tools for Local Governments

- Account Code Look Up
- Audit Search Tool
- Financial Data for Local Governments Spreadsheets
- Justice Court Revenue Report
- Open Book New York

### Training for Local Officials

- The Academy for New York State's Local Officials
- Fire District Commissioner Training

### Local Government Management

- Accounting Releases, Advisories and Bulletins
- Cost-Saving Ideas
- Ethics
- Fire Districts
- Justice Courts
- Local Government Management Guides
- Legal Topics and Approvals
- Planning Resources

### Contact Us

- Questions? Contact LGSA

40

---

---

---

---

---

---

---

---

---

---

Office of the NEW YORK  
STATE COMPTROLLER

NYS Comptroller  
THOMAS P. DI NAPOLI

[Log in](#) [Subscribe](#) [Site Index](#) [Contact Us](#) [Search](#)

[Home](#) [Contact Update](#)

### Contact Update

The Office of the New York State Comptroller communicates with State agency staff and local government employees about training opportunities, filing deadlines, payroll processing updates, law changes and more.

To help us reach the right individuals in a timely manner, we require designated staff in State agencies and local governments to use our Contact Update online service. It allows them to provide and maintain up-to-date contact information for State agency officials, local government officials and employees responsible for State agency payroll.

To get started, log in with your username and password.

Log in

**Online Help**  
See [online help](#) for help with logging in and adding, updating or replacing contact information.

**Contact Us**  
Send an email request to the appropriate mailbox below if you need assistance, including a username or password.

- Local government clerks, fire district treasurers and library treasurers: [LocalGov@osc.ny.gov](mailto:LocalGov@osc.ny.gov)
- State agency payroll officers and payroll security officers: [OSCPayrollTrainers@osc.ny.gov](mailto:OSCPayrollTrainers@osc.ny.gov)

41

---

---

---

---

---

---

---

---

---

---

**THE ACADEMY**  
for New York State's Local Officials

**Property Tax Cap**

**Audits of Local Governments**

**Fiscal Monitoring**

Access financial and environmental condition scores, local data and resources to help combat fiscal stress.

**Latest Lists:**

- Municipalities (pdf)
- School Districts (pdf)

**Local Government Data**

- Local Government Interactive Data

**Publications**

**Resources for Local Officials**

**Required Reporting**

42

---

---

---

---

---

---

---

---

---

---



Office of the NEW YORK STATE COMPTROLLER

NYS Comptroller THOMAS P. DINAPOLI

Our Office | Newsroom | Resources For | Find Info About | Search

NYS Home > Local Government > Local Government Data

**Local Government**

- Audits of Local Governments
- Fiscal Monitoring
- Justice Courts Information
- Local Government Data
- Resources for Local Officials
- Real Property Tax Cap
- Required Reporting
- Publications
- Training
- Contact Us

**Local Government Data**

Download [annual financial data](#) spreadsheets by class of local government and year.

Use [Open Book New York](#) to see data for an individual local government.

[File local government data](#) with the Office of the State Comptroller.

**Access Local Government Data Sets**

- NYS Local Government Interactive Data**
- [Real Property Tax Levels - Taxable Full Value and Full Value Tax Rates](#)
- [Fiscal Stress Monitoring System](#)
- [Justice Court Fund Data](#)
- [Aid and Incentives for Municipalities \(AIM\) Payments to Local Governments](#)
- [Local Government Entities Table](#)

**Find Information About Local Government Data**

- [Data Sources](#)
- [Annual Financial Report Filing Deadlines](#)
- [Data Release Dates](#)
- [Data Glossary](#)

43

---

---

---

---

---

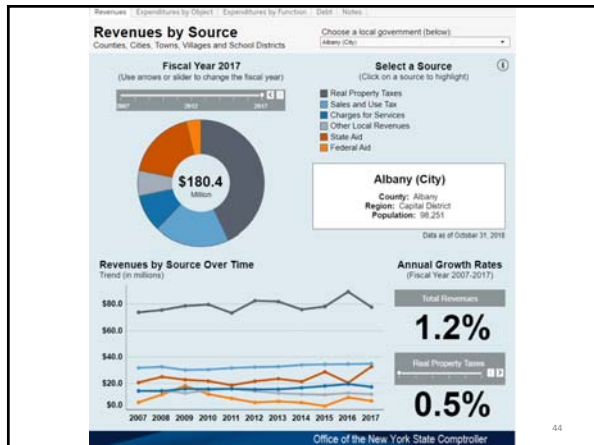
---

---

---

---

---




---

---

---

---

---

---

---

---

---

---

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

**Local Government and School Accountability Help Line**  
1-866-321-8503

45

---

---

---

---

---

---

---

---

---

---

## Questions?

Division of Local Government and School Accountability  
localtraining@osc.ny.gov



NYS COMPTROLLER  
**THOMAS P. DiNAPOLI**

---

---

---

---

---

---

---

---