



Falconer Central School District

Financial Management

2024M-52 | August 2024

Contents

- Report Highlights 1**

- Financial Management. 2**
 - How Should a School Board and School District Officials Properly Manage Fund Balance? 2

 - The Board and District Officials Did Not Properly Manage Fund Balance 2

 - How Should a School Board Properly Manage Reserve Funds? 5

 - The Board and District Officials Did Not Properly Manage Reserves. 6

 - What Do We Recommend? 8

- Appendix A – Response From District Officials 9**

- Appendix B – Audit Methodology and Standards 11**

- Appendix C – Resources and Services. 13**

Report Highlights

Falconer Central School District

Audit Objective

Determine whether the Falconer Central School District (District) Board of Education (Board) and District officials properly managed fund balance and reserves.

Key Findings

The Board and District officials did not properly manage fund balance and reserves. Although our 2009 and 2016 audits identified similar deficiencies, officials did not implement corrective action. As a result, the Board and District officials' budgeting practices resulted in the District levying more real property taxes than needed, a significant accumulation of surplus fund balance in excess of the statutory limit and missed opportunities to lower real property taxes. The continued practice of overestimating appropriations and appropriating fund balance that will not be used to finance operations as a means to accumulate surplus funds in excess of the legal limit or to provide a funding source for capital projects without voter approval is misleading and continues to further diminish the transparency of the District's budgeting process and the reliability of the Board and District officials. The Board and District officials:

- Allowed surplus fund balance to exceed the statutory limit as of June 30, 2023 by 20 percentage points, or \$6.1 million.
- Consistently overestimated budgetary appropriations by an annual average of \$3.7 million (17 percent).
- Could not demonstrate that three reserves with balances totaling more than \$4 million were properly maintained or reasonably funded.

Key Recommendations

The audit report includes six recommendations that, if implemented, will improve the District's budgeting practices.

District officials generally agreed with our findings and indicated they will initiate corrective action.

Audit Period

July 1, 2020 – April 16, 2024

We extended our audit period back to July 1, 2016, to review certain reserve fund activity.

Background

Fund balance represents the cumulative residual resources from prior fiscal years. A school board is permitted to retain both a specified amount of fund balance for cash flow needs or unexpected expenditures, and reserves for other identified or planned needs.

The District serves the Towns of Carroll, Ellicott, Ellington, Gerry and Poland in Chautauqua County. The seven-member Board is responsible for managing and controlling the District's financial and educational affairs.

The Superintendent of Schools (Superintendent) is the chief executive officer responsible for the day-to-day management.

The District's Business Leader (Leader) oversees the District's business operations and maintains its financial records. The Board, Superintendent and Leader are responsible for developing the budget.

Quick Facts

2023-24 Appropriations	\$29.5 million
2023 General Fund Surplus Fund Balance	\$7.3 million
Number of Reserve Funds	7
2023 Reserves Total	\$6.9 million

Financial Management

How Should a School Board and School District Officials Properly Manage Fund Balance?

Fund balance is the difference between revenues and expenditures accumulated over time. School districts may retain a portion of surplus fund balance¹ for unexpected occurrences and fluctuations in cash flow. However, officials must comply with New York State Real Property Tax Law Section 1318, which limits the amount of surplus funds that a school district can retain to no more than 4 percent of the budget. Officials must apply any surplus fund balance in excess of the 4 percent limit to reduce the upcoming year's real property tax levy or appropriately fund needed reserves.

To properly manage fund balance, a school 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, a school board and school district officials must estimate:

- The amounts a school district will spend and receive,
- The amount of fund balance that will be available at fiscal year-end to use towards the upcoming year's budget, and
- The expected real property tax levy needed to balance the budget.

Accurate estimates help ensure that the tax levy is not greater than necessary and that surplus fund balance amounts are not over the legal limit.

The Board and District Officials Did Not Properly Manage Fund Balance

The Board and District officials did not properly manage fund balance. The District's reported surplus fund balance in the general fund exceeded the 4 percent statutory limit from 2020-21 through 2022-23. As of June 30, 2023, surplus fund balance totaled nearly \$7.3 million and was 24 percent of the 2023-24 budgeted appropriations, which exceeded the statutory limit by approximately \$6.1 million, or 20 percentage points. This significant accumulation in fund balance was primarily a result of the Board and District officials' budgeting practices of consistently overestimating appropriations and appropriating fund balance that was not needed.

We compared budgeted revenues and appropriations with actual operating results from July 1, 2020 through June 30, 2023. While revenue estimates were generally reasonable, appropriations were overestimated by an average of approximately \$3.7 million annually (17 percent), or a cumulative total of approximately \$11.2

¹ For guidance on fund balance classification and reporting see <https://www.osc.ny.gov/files/local-government/publications/pdf/gasb54.pdf>

million (Figure 1). Among the most significant were appropriations for employee benefits, which were overestimated by approximately \$3.2 million (23 percent) for the three years or annually by an average of approximately \$1 million.

Figure 1: Overestimated Appropriations (in Millions)

	2020-21	2021-22	2022-23	Totals
Appropriations^a	\$23.2	\$25.3	\$27.2	\$75.7
Less: Adjusted Expenditures^b	20.0	21.8	22.7	64.5
Overestimated Appropriations	\$3.2	\$3.5	\$4.5	\$11.2
Percentage Overestimated^c	16%	16%	20%	17%

(a) Includes encumbrances (prior year funds scheduled to be paid or disbursed in the current fiscal year and recorded with the current year's expenditures)

(b) Includes budgeted portion of transfers to other funds

(c) Overestimated appropriations divided by adjusted total expenditures

Because large portions of employee benefit costs are determined by contractual agreements, officials had sufficient information to reasonably estimate anticipated expenditures.

Our previous audit report² indicated that the District's surplus fund balance exceeded the statutory limit by \$1.7 million or 8 percentage points and recommended that the Board and District officials improve their budgeting practices. In response to our previous audit, the Board developed a corrective action plan which indicated the District would improve its budgeting practices to bring estimated appropriations closer to expected expenditures.

The Superintendent and two Board members told us that they understood our two previous audit reports,³ dating back to 2009, and that both reports contained recommendations that District officials adopt budgets with realistic budget estimates. However, they told us that they were comfortable with their current budgeting practices, including overestimating appropriations that result in operating surpluses, because they are concerned about future levels of State aid and the consistency of the District's real property tax levy. One Board member told us that regardless of the legal limitation on fund balance, he believes it is good practice to have at least one third of operational costs in surplus fund balance for unexpected expenditures. However, the Board and District officials do not have the discretion to disregard the statutory limit and

² See *Falconer Central School District – Financial Management* (2016M-146).

³ See *Falconer Central School District – Financial Condition and Internal Controls Over Selected Financial Operations* (2009M-14) and *Falconer Central School District – Financial Management* (2016M-146).

establish their own benchmark. Moreover, the District's surplus fund balance which was approximately \$7.3 million at the end of 2022-23 would be available to accommodate unanticipated expenditures and any reductions in State aid.

While it is necessary to consider both unanticipated events and other identified needs during budget preparation, the Board and District officials were not being transparent in their budgeting practices. Because the Board and District officials have continued to overestimate appropriations, they made it appear to District residents and taxpayers that the District needed to use appropriated fund balance to close projected budget gaps. When school district officials appropriate fund balance as a funding source in a budget developed with reasonable revenue and expenditure estimates, the school district should incur a planned operating deficit in the next fiscal year equal to the amount of the fund balance appropriated. This helps allow a school district to reduce excess surplus fund balance accumulated in prior years to within the legal limit.

In fiscal years 2020-21 through 2022-23, the Board appropriated an average of \$1.4 million of fund balance each year. However, the District's actual annual revenues were more than sufficient to cover actual expenditures. Therefore, appropriated fund balance was not needed or used as budgeted or intended and the District experienced operating surpluses each year and realized a cumulative operating surplus totaling approximately \$5.7 million. The District did not use any of the fund balance that was appropriated, even though officials communicated to their residents and taxpayers that it was needed to help fund operations. As a result, total fund balance continued to increase and as of June 30, 2023, surplus fund balance totaled nearly \$7.3 million and exceeded the statutory limit by 20 percentage points or \$6.1 million. This balance would have been approximately \$3 million more had the Board not approved an unbudgeted transfer to the capital projects fund to pay the local portion of an estimated \$18.7 million⁴ capital project in which the Board and District officials communicated to residents and taxpayers would have a zero local property tax impact. However, had officials wished to accumulate and retain funds in excess of the statutory limit in an effort to help finance a capital project, a more transparent approach would have been to request voter approval to establish and fund a capital reserve using budgeted appropriations.

Furthermore, we reviewed the 2023-24 budget and determined that revenue and expenditure estimates are consistent with the three previous fiscal years. As such, the District will most likely generate another operating surplus in 2023-24, and again will not need to use the approximately \$1.3 million of surplus fund balance the Board and District officials appropriated.

⁴ District voters approved the presented capital project on May 16, 2023.

The Board and District officials' practice of appropriating fund balance that is not needed is, in effect, a reservation of fund balance that is not provided for by statute and a circumvention of the statutory limit on surplus fund balance. Appropriating fund balance that is not needed artificially reduces the amount of surplus fund balance subject to the statutory limit, giving the appearance that surplus fund balance is within or closer to the statutory limit. For perspective, when unused appropriated fund balance is included in surplus fund balance calculations, the District's surplus fund balance as of June 30, 2023, would have totaled approximately \$8.6 million and exceeded the limit by over \$7.4 million or 25 percentage points.

Although the District's tax levy has remained relatively flat during the audit period, the Board and District officials' budgeting practices resulted in the District levying more real property taxes than needed, a significant accumulation of surplus fund balance in excess of the statutory limit and missed opportunities to lower real property taxes. The continued practice of overestimating appropriations and appropriating fund balance that will not be used to finance operations as a means to accumulate surplus funds in excess of the legal limit or to provide a funding source for capital projects without voter approval is misleading and continues to further diminish the transparency of their budgeting process and the reliability of the Board and District officials.

How Should a School Board Properly Manage Reserve Funds?

To properly manage reserve funds, a school board should adopt a comprehensive written reserve fund policy that states its rationale for establishing reserve funds and the objectives for each reserve, maximum targeted funding levels, conditions under which reserves will be used or replenished, and a periodic review of reserve balances to assess reasonableness. It is essential that the school board first establish its expectations through a comprehensive written board-adopted policy. Then, school district officials can further implement expectations through the development of comprehensive written plans or procedures. A reserve fund policy helps ensure that reserve balances are maintained as the school board intended.

While school districts are generally not limited to the amount of funds that can be held in reserves, a school board should maintain reserve balances which are reasonable. A school board should balance the intent for accumulating funds for identified future needs with the obligation to help ensure real property taxes are not higher than necessary.

The Board and District Officials Did Not Properly Manage Reserves

As of June 30, 2023, the District reported seven reserves in the general fund totaling approximately \$7 million. The Board adopted a written reserve fund policy in 2017. However, the policy is not comprehensive because it does not address:

- The rationale for establishing each reserve,
- Specific objectives for each reserve,
- A maximum funding level for each reserve, or
- Conditions under which the reserves would be used or replenished.

The policy does require an annual report to the Board that includes a description of the reserves, the date of establishment, interest earned, withdrawal details, ending balances and an analysis of projected needs for the reserves in the upcoming fiscal year with a recommendation regarding fundings those needs. The Leader created and submitted a yearly reserve fund plan in lieu of an annual report to the Board for approval, but the reserve plan did not include all the information required by the policy or needed for the Board to make informed decisions such as the date the reserve was established, interest earned by the reserve and detailed recommendations for funding/replenishing and/or expending balances in the reserves.

Although the District's reserve fund policy included a reference to our Office's reserve fund publication⁵ that was specifically designed to assist with reserve fund management and clearly recommends that reserve fund policies include the four missing components noted above, the two Board members who returned our calls, told us they did not read this publication. The Leader, who started her employment with the District in July 2020, was unaware the reserve plan was missing information required by the policy because she had not yet had the opportunity to reconcile District practices with Board-adopted policies.

We reviewed each of these reserves and determined that while the employee benefit accrued liability reserve, the two retirement reserves and the workers' compensation reserve, with balances totaling approximately \$1.5 million, \$1.2 million and \$154,000, respectively, as of June 30, 2023, were maintained according to the District's reserve plan, three other reserves were improperly maintained and/or overfunded based on a review of applicable statute, eligible liabilities, a historical cost trend analysis and their use.

5 <https://www.osc.state.ny.us/files/local-government/publications/pdf/reserve-funds.pdf>

Debt Reserve – The District reported a debt reserve with a balance of approximately \$3.9 million as of June 30, 2023. School districts are required to set certain funds aside and use them to pay related debt. For example, New York State Local Finance Law Section 165 requires a debt reserve to be established if unexpended bond proceeds remain after a capital improvement project is completed. Our previous audit report⁶ concluded that these funds were being held improperly in this reserve because District officials could not demonstrate that there was a statutory requirement to restrict these particular funds; therefore, the improperly restricted funds should be considered part of surplus fund balance in the general fund and be used to fund operations or to reduce the tax levy burden. While District officials reduced the reserve by \$1.8 million since 2016, they have not taken any formal action to address the remaining \$3.9 million improperly restricted in the reserve.

According to one Board member, who responded to our request to discuss the reserve, the Board was planning on using the remaining funds for anticipated future capital projects. The Leader also told us that this was the Board's intent. However, without statutory authority to restrict these funds for the repayment of debt, \$3.9 million in the debt reserve should be considered general fund surplus fund balance subject to the 4 percent statutory limit. If it is the intent of the Board to reserve these funds for capital projects, then the Board should request voter authorization to establish a capital reserve for this purpose.

Unemployment Insurance Reserve – This reserve is to be used for the payment of claims to the New York State Unemployment Insurance Fund. As of June 30, 2023, the reserve had a \$110,000 balance. If unemployment costs for the District continues to average \$3,200 per year, as they have during the audit period, the reserve at its current funding level would be sufficient to pay average annual unemployment expenditures for more than 34 years.

We question the need to maintain the reserve at its current level when District officials could reduce it to a more reasonable level and use the excess funds for a purpose more beneficial to current taxpayers.

Tax Certiorari Reserve – This reserve is to be used to pay costs related to tax certiorari proceedings. Any amounts not used to pay judgments and claims must be returned to the general fund within four years of deposit. As of June 30, 2023, the District did not have any outstanding claims or judgments associated with the funds in the reserve. Therefore, this reserve is overfunded and the balance of approximately \$70,000 must be returned to the general fund as surplus fund balance.

⁶ See *Falconer Central School District – Financial Management (2016M-146)*.

Because the Board did not adopt a comprehensive written reserve fund policy and District officials did not complete a comprehensive annual reserve fund report as required, District officials could not demonstrate that more than \$4 million restricted in three reserves were properly maintained or reasonably funded. Maintaining reserves at levels higher than necessary for operations and/or needs creates an undue burden on taxpayers and withholds funds that may have been used in a more beneficial way to current District residents and taxpayers.

What Do We Recommend?

The Board and District Officials should:

1. Develop and adopt a plan to reduce surplus fund balance to comply with the statutory limit. Surplus funds can be used for:
 - Reducing District property taxes,
 - Funding one-time expenditures,
 - Funding needed reserves, and
 - Paying off debt.
2. Develop and adopt budgets that include reasonable estimates for appropriations and the amount of fund balance that will be appropriated and used to fund operations.
3. Discontinue the practice of appropriating fund balance that is not needed or used to fund operations.
4. Update the adopted written reserve fund policy to be more comprehensive and require officials to document the rationale and objective of each reserve, funding levels and conditions under which reserves will be used and replenished.
5. Prepare and review the annual reserve fund report as required by policy to determine whether the amounts reserved are necessary and reasonable and take appropriate action to reduce overfunded reserves to reasonable levels; and liquidate and discontinue reserve funds that are no longer needed or whose purpose has been achieved, in accordance with applicable statutes.
6. Return all funds being improperly held in the debt reserve and tax certiorari reserves to general fund surplus fund balance.

Appendix A: Response From District Officials

Falconer Central School District

2 East Avenue N., Falconer, NY 14733

Phone: (716) 665-6624

Fax: (716) 665-9265

Superintendent: Stephen Penhollow

School District Business Leader &

District & School Board Clerk: Sara Kennison



Falconer High School Principal: Jeffrey Jordan

Falconer Middle School Principal: Terry English

Harvey C. Fenner Elementary Principal: Gary Gilbert

Paul B.D. Temple Elementary Principal: Holly Hannon

Dir. of Instruction & District Data Coord.: Judith Roach

Director of Special Education: Julie Widen

STEAM Coordinator: Mary Plumb

July 23, 2024

Melissa A. Myers, Chief of Municipal Audits
Office of the State Comptroller
295 Main Street, Suite 1032
Buffalo, New York 14203-2510

Dear Ms. Myers,

We appreciate the assistance your field auditors provided in the assessment of fund balance and reserves of the Falconer Central School District. The District and Board of Education value the constructive insights provided by the Office of the State Comptroller, and recognize them as opportunities for enhancing operations and governance. Moving forward, we commit to considering the opinions on the District's financial management as we make decisions that prioritize the best interests of our students, staff, families, and the community. Our Board of Education and administration will review the guidance offered in your Report of Examination and prepare a Corrective Action Plan in accordance with statutory regulations.

While the District acknowledges the finding of the financial audit, we would like to take this time to address the report. In regards to the recommendation to develop and adopt budgets that include reasonable estimates for appropriations and the amount of fund balance that will be appropriated and used to fund operations and the discontinuing the practice of appropriating fund balance that is not needed or used to fund operations. In accordance with District Board Policy #5511 which states, "the District will develop and adopt budgets that, to the extent possible reflect the anticipated revenues and expenditures." The Board of Education has always been fiscally prudent in protecting against the financial difficulties of past years' while also looking into the future. Therefore, the District budgets conservatively to ensure stability. Public schools are affected by the financial constraints imposed by both the property tax cap and Foundation Aid. The property tax cap limits the District's capacity to generate funds through property taxes in addition to not increasing or providing reductions have lasting compounding effects on future tax cap calculations. Throughout the audit period and in preceding years, the District consistently operated below the tax cap having consistently no tax levy increase and creating those compounding effects. Foundation Aid received by the district had not been fully funded according to State formula until this past year, 2023-2024. In response, the District has committed itself to conservative budgeting practices given these uncertain forms of planned revenues. The report suggests that the practice of appropriating fund balance that is not needed artificially reduces the amount of surplus fund balance subject to the statutory limit. In reality, the expectation is that the District will not fully expend the budget since we are not allowed to spend more than we appropriate. It is easy to look back on completed fiscal years and determine exactly how much was needed and how much variance was produced by budgeted appropriations. However, it is a different story when budgets are being created prior to expenditures taking place. A budget is an estimated spending plan. The District will continue to use appropriated fund balance as a budgeting tool but will continue to access as many revenue sources as possible so as to limit the use of fund balance in any given year. Conservative budgeting, the use of appropriated fund balance, and the use of reserve fund are all part of constructing a budget that helps to produce stability for the District over the long term.

In addition, the District provides full transparency prior to each budget development cycle when it comes to reviewing fund balance and reserve appropriation with our community. However, if fund balance or reserve

appropriations are removed from the revenue budget, similar reductions are required to be removed from the expense budget. These changes eliminate the ability to respond to unknown expenses or a duration in reduction such as mid-year state aid reductions, lower revenues in other categories, instruction program changes, utility increases and special education student placements.

The District always reviews each of the Comptroller's recommendations and will do so with each item in this report. We will review our revenue and appropriation budget practices. Our appropriated fund balance allocation will continue to be adjusted based on short-term and long-term financial factors. During the audit period the appropriated fund balance has decreased from \$1,500,000 in the 2020-2021 school year to \$1,285,000 in the 2024-2025 budget. This was done before this audit was received. This financial action shows the integrity and plans the District has been trying to implement. We will review our reserve plan document against our District Reserve Policy and make adjustments that are necessary to show that our district is transparent and complies with all funding requirements for fund balance and reserves.

Once again the District recognizes the audit and insight from the Office of the State Comptroller as opportunities to reassess current budgeting practices, reserve funds and funding levels. The District is committed to maintaining excellent instructional programs for all students while understanding the resource capacity of the community and economic condition of the state. The most important district goal is providing students with programs and opportunities that fit their needs. These programs are reviewed on an annual basis. Student needs change as do program offerings. Program expenses also change. It is important that the District maintain a reasonable budget appropriation to support students' needs.

While respectfully acknowledging that the comptroller has from a policy perspective taken issue with certain aspects of the district's fiscal approach, the District maintains that its primary financial objective is to minimize the cost of delivering a high-quality education to our students. The District's current budgeting practice and management of its fund balance and reserves are conducted in furtherance of this objective and has resulted in one of the lowest per pupil costs in Chautauqua County. The District has already begun to review the recommendations specified in the audit document. Our Board of Education is working to complete the Corrective Action Plan. Thank you for the opportunity to review and respond to these recommendations.

Very truly yours,

Stephen M. Penhollow
Superintendent

cc: Tracy Schrader, Board of Education President
Sara Kennison, Business Administrator

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. We obtained an understanding of internal controls that we deemed significant within the context of the audit objective and assessed those controls. Information related to the scope of our work on internal controls, as well as the work performed in our audit procedures to achieve the audit objective and obtain valid audit evidence, included the following:

- We interviewed District officials and reviewed Board meeting minutes, resolutions and policies to gain an understanding of the District's financial management policies, procedures and budgeting practices.
- We analyzed general fund financial records from 2020-21 through 2022-23 and evaluated and evaluated any factors contributing to fluctuations in fund balance, including yearly operating results and real property tax levy fluctuations and trends.
- We reviewed the adopted general fund budgets from 2020-21 through 2022-23 to determine whether they were reasonable and structurally balanced by comparing adopted budgets with actual results of operations and analyzing significant budget-to-actual variances.
- We extended our audit scope period back to July 1, 2016 to review activity in the debt reserve.
- We reviewed the District's results of operations from 2020-21 through 2022-23 and calculated surplus fund balance as a percentage of the next year's appropriations for compliance with the statutory limit.
- We recalculated surplus fund balance as a percentage of the next year's appropriations after adding back appropriated fund balance not used to fund the next year's operations.
- We reviewed the reserve fund policies to assess whether the policies were created as prescribed by the New York State Office of the State Comptroller.
- We reviewed reserve fund balances as of June 30, 2023, to assess whether they were reasonably funded based on an analysis of potential liabilities and related expenditures.
- We compared the District's 2023-24 budget to previous years and inquired with District officials regarding changes to their budgeting methods and their anticipated results of operations for 2023-24.

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.

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.ny.gov/files/local-government/pdf/regional-directory.pdf

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

www.osc.ny.gov/local-government/publications

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

www.osc.ny.gov/local-government/fiscal-monitoring

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

www.osc.ny.gov/local-government/publications

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

www.osc.ny.gov/local-government/resources/planning-resources

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

www.osc.ny.gov/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.ny.gov/local-government/required-reporting

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

www.osc.ny.gov/local-government/publications

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

www.osc.ny.gov/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

<https://www.osc.ny.gov/local-government>

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

BUFFALO REGIONAL OFFICE – Melissa A. Myers, Chief of Municipal Audits

295 Main Street, Suite 1032 • Buffalo, New York 14203-2510

Tel (716) 847-3647 • Fax (716) 847-3643 • Email: Muni-Bufferalo@osc.ny.gov

Serving: Allegany, Cattaraugus, Chautauqua, Erie, Genesee, Niagara, Orleans, Wyoming counties

[osc.ny.gov](https://www.osc.ny.gov)

