



Main-Transit Fire Department

Credit Cards

2024M-77 | January 2025

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Report Highlights

Main-Transit Fire Department

Audit Objective

Determine whether the Main-Transit Fire Department (Department) officials' credit card purchases were supported and for proper Department purposes.

Key Findings

Of the credit card purchases totaling \$216,961 that we examined, purchases totaling \$70,042 were not adequately supported, and \$62,903 in discretionary purchases did not follow any specific guidelines.

- Although the Board approved the credit card bills for payment, it did not ensure that the related voucher packets had adequate supporting documentation to confirm the expenses were appropriate. As a result, 273 purchases were missing invoices or receipts. For example, a credit card statement had three automatic payment transactions totaling \$1,125 for cable Internet service, cell phone services and car washes. However, the cardholder did not provide invoices or receipts for these transactions.
- The Board did not establish written policies or procedures to clarify the types of discretionary spending (meals, entertainment or gifts) that was appropriate. As a result, 353 purchases may not have been for proper Department purposes. For example, two gift cards totaling \$1,200 and a smart watch for \$350 were purchased as gifts. No invoice or receipt was provided to support the purchases, and there was no evidence to indicate that the Board approved the specific purchases before they were made.

Recommendations

The audit report includes five recommendations that, if implemented, will improve the Department's credit card practices. Department officials disagreed with certain aspects of our findings and recommendations, but indicated they have initiated corrective action. Appendix B includes our comments on issues raised in the Department's response.

Audit Period

January 1, 2022 – April 30, 2024

Background

The Department is a not-for-profit organization that provides fire protection services to the Town of Amherst in Erie County.

The Department has volunteer members and is governed by its bylaws and an elected seven-member Board of Directors (Board). The Board consists of a President, Chief and five Directors. The Board also elects a Chairman of the Board (Chairman), who assists with the Board's administrative functions.

The Board is responsible for the Department's financial activities. The President is responsible for enforcing the bylaws, rules and regulations. The Treasurer and the Financial Secretary assist the Board with its financial responsibilities by updating financial records, processing payments and generating financial reports.

Quick Facts

# of Credit Cards	10
From January 1, 2022 Through December 31, 2023	
Total Transactions	868
Total Transaction Amount	\$216,961
Unsupported Transaction Amount	\$70,042
Questionable Transaction Amount	\$62,903

Credit Cards

The Department issued 10 credit cards to various Board members, officers, committee chairpersons and the Department's mechanic. The credit cards were used to pay for vehicle parts and repairs, equipment and supplies, travel for training, groceries, holiday celebrations, group outings, fundraising events and other miscellaneous purchases.

The Department paid off the credit card balance each month before the due date by making an automatic transfer from the Department's operating bank account to the credit card account. Before the next Board meeting, each cardholder prepared a voucher form that detailed his or her credit card transactions for the month, attached supporting invoices or receipts and signed the voucher form.

During each month, the President reviewed most of the voucher packets and signed the voucher forms to authorize the purchases. The Chairman performed the same duties for the remainder of the voucher packets. The Financial Secretary collected and reviewed the credit card vouchers and recorded them in the financial software before delivering them to the Treasurer.

The Treasurer prepared a monthly credit card report that listed all credit card charges for that month and provided the report to the Board. The Board reviewed the monthly credit card report and approved the purchases, and Board approval was noted in the Board's meeting minutes.

What Are Supported and Proper Credit Card Purchases?

Properly supported credit card purchases¹ have adequate documentation, such as original itemized receipts or invoices and documentation describing the need for the purchase or purpose of the charge. Supporting documentation also should include the names of those who incurred the expenses. For example, a restaurant charge should include the names of the officials who attended and the purpose of the charge. In addition, because the Department has tax-exempt status, charges should not include sales tax.

Proper credit card purchases are purchases for valid Department purposes. According to the Department's bylaws, the objective of the Department is to "protect life and property, prevent and extinguish fires, and mutually improve the moral and intellectual capabilities of its members."

Proper Department purchases should align with this objective, and the nature and amounts of the purchases should be reasonable within the scope of a volunteer fire department (department). If the Board intends to allow credit card purchases that are not directly related to the Department's purpose, the Board should adopt written policies and procedures to address this type of spending and describe what is appropriate and the types of documentation that should be retained to support these purchases.

To ensure credit card purchases are adequately supported and proper, a department governing board and officials must establish and ensure compliance with written policies and procedures that are designed to identify and communicate expectations and requirements regarding proper use of

¹ For further information, refer to OSC's publication: *Cost-Saving Ideas: Credit Card Accountability - Minimizing the Risk of Error, Misuse and Fraud* (<https://www.osc.ny.gov/local-government/publications/cost-saving-ideas-credit-card-accountability-minimizing-risk-error-misuse-and-fraud>)

department credit cards. As part of these policies and procedures, credit card cardholders (cardholders) should be required to provide documentation, such as original receipts and/or itemized invoices, to support each purchase.

The policy also should include procedures for monitoring credit card use. For example, before approving payment of the credit card bill each month, a governing board or its designee should compare each transaction on the credit card statement to the supporting documentation provided to ensure that transactions are properly supported, have a legitimate business or proper purpose and do not include unnecessary fees or taxes.

The Department's credit card policy requires a Board member (other than the credit card cardholder) to review and sign the vouchers of all cardholders. The policy also states that "copies of documentation and/or receipts shall accompany the statements for each charge." According to the policy, the Board will review and authorize payment of approved vouchers at the monthly Board meeting. The Board's review and approval of credit card vouchers is essential for ensuring credit card charges are properly supported and for appropriate Department purposes.

Credit Card Purchases Did Not Have Adequate Supporting Documentation

We reviewed all 868 credit card transactions totaling \$216,961 on the Department's credit card statements that were made during our audit period. We determined that 273 transactions totaling \$70,042 (32 percent) were missing invoices or receipts and 144 credit card transactions included sales tax totaling \$2,073.

We identified certain categories of credit card purchases that had a large percentage of vouchers without proper supporting documentation, although the majority of the purchases appear to be related to Department business, as follows:

- Automatic payments, subscription and other recurring bills totaling \$35,862, which included recurring automatic utility payments and software subscription payments, accounted for 17 percent of all credit card purchases. We identified that 76 percent of the automatic payments (150 transactions totaling \$27,408) did not have any supporting documentation or the documentation was inadequate. For example, in September 2023, the First Assistant Chief's credit card statement had three automatic payment transactions totaling \$1,125 for services including cable Internet service, cell phone services and car washes. However, the First Assistant Chief did not provide invoices or receipts for these transactions.
- Travel expenses totaling \$37,716, which included flights, hotels, tolls and conference costs, incurred while attending training, accounted for 17 percent of all credit card purchases. We identified that 52 percent of these charges (totaling \$19,685) had inadequate supporting documentation. For example, in March 2022, the Second Assistant Chief's credit card statement had six transactions totaling \$4,523 for conference registration fees for seven members. Although the Second Assistant Chief provided a list of who attended the conference, he did not provide an invoice or receipt to support the credit card charges.

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- Technology services and equipment purchases totaling \$17,619, which included purchases of laptops, docking stations and web design services, accounted for 8 percent of all credit card purchases. We identified that 58 percent of technology purchases (totaling \$10,123) had inadequate supporting documentation. For example, in January 2023, the President's credit card statement had a transaction totaling \$2,154 for purchasing two computers for the Department that initially did not have receipts. After we discussed this transaction with the President, he provided the receipts. The Treasurer later told us that he removed these receipts from the purchase vouchers when he filed claims with the State to recoup sales taxes paid and forgot to reattach them.
 - Restaurant transactions totaling \$7,590 accounted for 4 percent of all credit card purchases. We identified that 56 percent of restaurant charges (five transactions totaling \$4,280) did not have invoices or receipts. For example, in April 2022, while traveling on Department business, the Second Assistant Chief charged \$540 at a restaurant. However, the Second Assistant Chief did not provide a receipt for the meal or a list of who attended and did not identify what food was purchased or the purpose of the meal.

After our exit discussion, officials were able to provide the missing supporting documentation for 29 purchases totaling \$17,248. However, they were unable to locate adequate supporting documentation for the remaining unsupported charges totaling \$52,794.

These weaknesses occurred and were not detected because officials did not perform an adequate review of credit card vouchers. In addition, we determined that the Department's credit policy did not provide detailed guidance for reviewing credit card vouchers.

During our audit period, the President primarily reviewed and approved credit card vouchers, while the remainder of the Board only reviewed and approved the monthly credit card report provided by the Treasurer. As a result, 251 transactions totaling \$61,360 (28 percent of total credit card purchases) were not reviewed by appropriate officials, or had questionable approval signatures.

Also, credit card vouchers were approved even though they were missing signatures of appropriate officials and/or had incomplete or had questionable signatures, as follows:

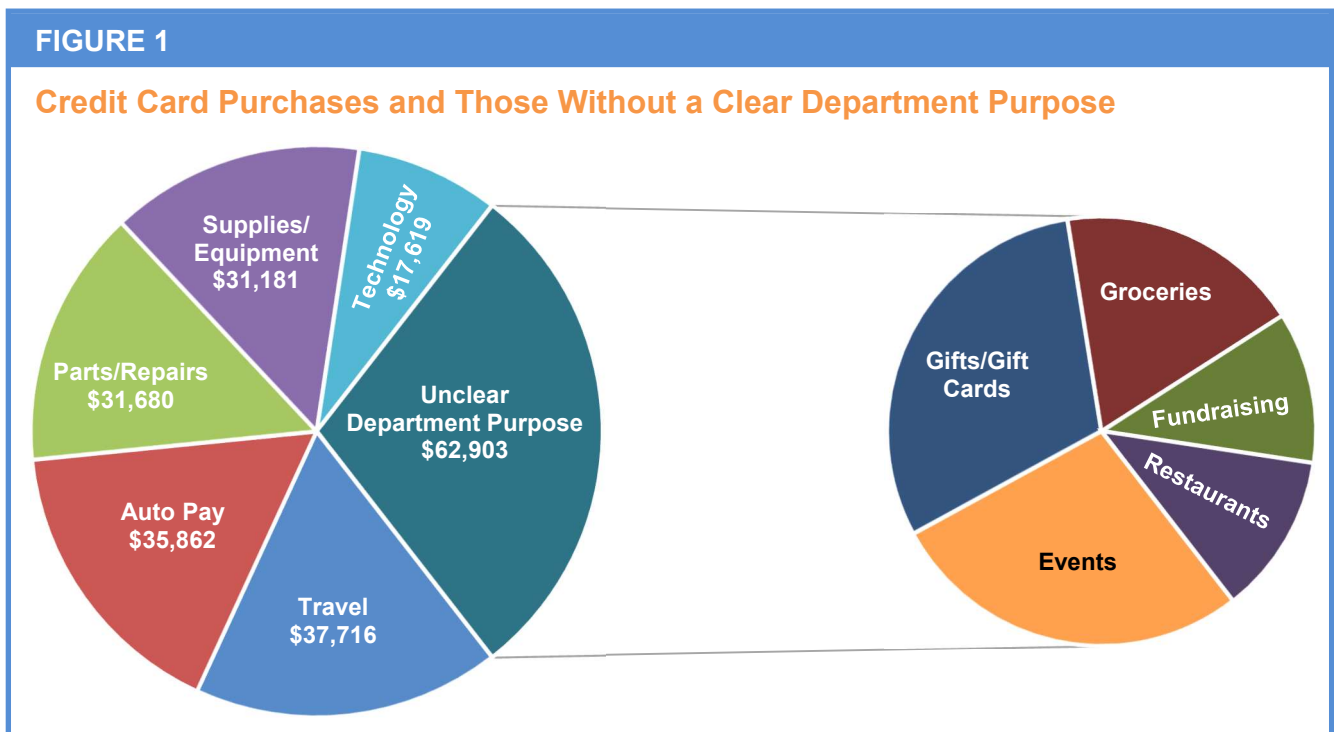
- 58 transactions totaling \$19,987 were improperly reviewed by the same official who made the transaction (the cardholder).
- 47 transactions totaling \$7,678 were missing the cardholder's signature.
- Six transactions totaling \$2,395 were missing the reviewer's signature certifying they reviewed and approved the transactions.
- 140 transactions totaling \$31,300 had inconsistent signatures. For example, we identified eight significantly different versions of the President's signature. However, the President told us that these different versions were all his signature. Using inconsistent signatures makes it difficult for a reviewer to determine whether the correct individual approved the voucher. Also, some of the vouchers were not signed with the President's signature. Instead, he used his initials, which could easily be forged. Because the President reviewed and signed off on most vouchers, the Department has an increased risk of someone improperly signing the President's name or using his initials to inappropriately approve credit card transactions.

In addition, the Department's credit card policy provided only limited guidance to cardholders and did not clearly describe how they should properly support credit card purchases. For example, the policy did not specify that invoices or receipts should be itemized. It also did not require cardholders to document the purpose of each charge or indicate which members or officials incurred the charges. Requiring this type of documentation reduces the risk that improper and unnecessary credit card purchases may occur and remain undetected. In addition, the policy did not address why and how to avoid paying sales tax or provide guidance to cardholders on how to seek reimbursement when this expense is accidentally incurred.

Because the Board did not adopt an adequate credit card policy or establish an adequate process for reviewing credit card statements, transactions and purchases, the Department has an increased risk that improper or unsupported payments could be made and remain undetected and uncorrected.

There were No Specific Policies for Credit Card Purchases

Of the Department's 868 credit transactions totaling \$216,961, the majority (515 transactions totaling \$154,058 (71 percent)) were for proper Department purposes, such as utilities, travel and training and purchases of fire vehicle parts, supplies and equipment. The Board appointed a committee to review certain discretionary purchases. However, the Board did not pre-approve each purchase, and there was no specific policy in place related to discretionary purchases. We identified 353 transactions totaling \$62,903 (29 percent) for discretionary purchases that did not follow any specific guidelines. These transactions included gifts and gift cards; events, including holiday celebrations and group outings; groceries; restaurants; and fundraising events (Figure 1).



Examples of these credit card transactions included:

- In August 2022, the Second Assistant Chief had a restaurant charge totaling \$3,176 on his card while traveling for training. This purchase was not supported by an itemized receipt or a list of which Department officials participated in the meal. The Second Assistant Chief told us that the Department had a tradition of treating all Department participants and their guests to dinner, paid for by the Department. However, because the Department did not have a policy to provide guidance on acceptable restaurant expenses, we question whether this purchase was appropriate.
- In July 2023, the President purchased baseball game tickets totaling \$2,002, which included purchases for meals and alcoholic beverages. An invoice for 29 adults, 10 young adults and 13 children was provided to support the charge. Although this purchase was approved during the Board meeting, the purchase did not include a list of which Department officials participated in the event or a description of the purpose for this event.
- In March 2022, the Second Assistant Chief purchased two gift cards totaling \$1,200 as a gift for an outgoing officer and a smart watch for \$350 as an anniversary gift to another former official without providing an invoice or receipt. The President and Second Assistant Chief told us that the Department has a committee for the annual installation of officers reception that prepares a list of gift amounts related to various outgoing officers and years of service. However, this list was not approved by the Board and did not include details on how these gift amounts should be calculated.
- In December 2022, a Board member purchased four gift cards totaling \$402 without providing an invoice or receipt. After we discussed these purchases with the Board member, he provided a receipt and told us that the gift cards were holiday bonuses for the paid custodian and three other contractors who provided free services to the Department. Department officials would not provide us with contact information for these parties to confirm whether they received the gift cards, and we could not find any evidence that these purchases were approved by the Board. But when we discussed the gifts with the Chairman, he told us that the Board was aware of and approved the gifts. However, the Board's approval was not documented in the Department's meeting minutes.

These weaknesses occurred because the Board did not adopt written policies, procedures or other guidelines regarding discretionary purchases of meals, entertainment or gifts; the circumstances under which these types of purchases are appropriate; and the forms of documentation that should be maintained for the purchases. Without sufficient guidance to help limit and control these types of discretionary expenses, the Department has an increased risk that Department funds will be spent without approval, documentation to indicate funds were used for a valid Department purpose and without indicating how the funds were used. Therefore, improper, excessive and wasteful spending may occur.

Department officials² told us that these types of purchases were made using fundraising account proceeds. However, regardless of how revenues are obtained, officials must have proper controls

² The term "Department officials" refers to Board members, which include the Chairman, President, Chief, First and Second Assistant Chiefs and Treasurer.

in place to ensure that all Department funds are used for appropriate purposes. In addition, the Department did not have a policy to define what types of purchases qualified as a Department or fundraising expense. Without a policy, the Board's intent is unclear regarding which purchases are proper.

Furthermore, the Department paid for all credit card purchases using the Department's operating account even though \$58,419 of credit card purchases were labeled as fundraising account expenses. The President told us that when the Department started making automatic payments for the credit card, the payment could be made only from one bank account.

Department officials told us that they decided to use the operating account for all credit card payments. Their intent was that the Treasurer would reimburse the operating account for fundraising account expenses. However, the Treasurer did not make these reimbursements because the Board did not establish a timeline for how often the Treasurer should make the reimbursements, or provide oversight of the Treasurer to ensure reimbursements were made in a timely manner. When the operating account is not reimbursed on a timely basis for fundraising expenses, it may hinder the Department's ability to pay its operating expenses.

What Do We Recommend?

The Board should:

1. Update the credit card policy or adopt a new written policy to include:
 - a. The supporting documentation, such as itemized invoices and receipts, that cardholders should retain for each credit card purchase.
 - b. The method for documenting the purpose of each credit card purchase and who incurred the expenses.
 - c. A description for why and how to avoid paying sales tax and guidance for cardholders on how to seek reimbursement when this expense is accidentally incurred.
 - d. The process for monitoring credit card use, including how to review, approve and authorize credit card expenses. This process should require approval of credit card purchases by an official who is not the cardholder.
 - e. The reconciliation of credit card statements.
2. Ensure all credit card transactions have adequate supporting documentation and are reviewed by someone other than the cardholder, to ensure compliance with the updated credit card policy.
3. Require appropriate officials, such as the President or someone who is not the cardholder, to review and approve credit card transactions before payment is made. Also, the Board should ensure that approvals are clearly discernable with an original signature, and not with initials.
4. Establish written policies and procedures regarding purchases of food, group outings, gifts and other discretionary expenses that describe the circumstances under which these types

of purchases are appropriate and the forms of documentation that must be maintained for the purchases.

5. Ensure fundraising expenses are paid out of the fundraising account and operating expenses are paid out of the operating account. Also, the Board should ensure that the Treasurer reimburses the operating account for fundraising-related expenses in a timely manner.

Appendix A: Response From Department Officials



Main - Transit Fire Department, Inc.

SERVING AMHERST, NEW YORK SINCE 1936

Mailing Address • 6777 Main Street, Williamsville, NY 14221-5948 **Web Site** • WWW.MTFD.COM

Fire Station #1 • 6777 Main Street • Phone (716) 632-9710 • Fax (716) 632-8798

Fire Station #2 • 5560 Sheridan Drive • Phone (716) 632-1358

Office of the State Comptroller
Local Government and School Accountability
295 Main Street, Suite 1032
Buffalo, New York 14203-2510

September 23, 2024

To whom it may concern,

Attached please find our response to the draft reports issued by the Office of the State Comptroller regarding their audit of our department, namely Main-Transit Fire Department located in Williamsville, New York. Please forward this to all parties within your group that should be informed of this response.

Respectfully,

Dave Bodkin, Treasurer
Main-Transit Fire Department



Main - Transit Fire Department, Inc.

SERVING AMHERST, NEW YORK SINCE 1936

Mailing Address • 6777 Main Street, Williamsville, NY 14221-5948 **Web Site** • WWW.MTFD.COM

Fire Station #1 • 6777 Main Street • Phone (716) 632-9710 • Fax (716) 632-8798

Fire Station #2 • 5560 Sheridan Drive • Phone (716) 632-1358

To whom it may concern,

The Main-Transit Fire Department is a 100% volunteer organization and has been proudly serving the town of Amherst since 1936 in emergency medical, fire and motor vehicle rescue services. The Main-Transit Fire Department serves a district of approximately 5.2 square miles and works with many other neighboring departments when Mutual Aid is needed.

We expressly state this now to show the purpose of our organization, the make-up of our organization and nature of the benefits we provide to our community. We obtain funding through taxpayer dollars, with our annual subsidy from the local government. We also obtain financial backing with our fundraising activity performed by our members for special spending purposes, including purchasing additional emergency equipment to service our community, as well as providing the ability to care for the welfare of our members with social gatherings and activities.

As stated on their website, the Office of the State Comptroller's (OSC) audits often identify opportunities for improving operations and governance. They can also identify strategies to reduce costs and strengthen controls intended to safeguard assets. It is stated there that the OSC's goal is that every audit has a positive result and that audit findings and recommendations present local officials with the opportunity to take positive action and to document their efforts to improve operations.

We welcome this review and appreciate the State's effort to help us improve our financial operations and efficiencies. The difficulty in this with an organization like ours is based on the make-up of our membership. Most all members have a full-time job and a family, which requires a substantial time commitment. In addition we, as a public safety organization, require our members to commit a significant amount of time to training in order to operate safely in any emergency response zone. As a result, we have to prioritize our focus and seldom have time for an in-depth review such as is provided here to improve financial efficiencies and controls.

We agree with a majority of the improvements recommended by the OSC in their audit reports. In fact, as will be shown in our subsequent submission of a corrective action plan (CAP) as required by the State, a number of the recommendations were already in process prior to the commencement of the audit, or a corrective action development was started as soon as discussions with the auditors indicated an improvement could

be made. This can be seen in the Whistleblower and Credit Card policies that have been developed and will be included with the CAP submission.

We feel it's important to note, and we believe the OSC concurs, that no evidence of fraud or deliberate misuse of funds was found during this audit. The only recommendations are to improve controls to prevent the possible occurrence of these events.

See
Note 1
Page 12

Having said that we agree with a majority of the findings and recommendations of the OSC, we do feel strongly the need to point out our disagreement with the way some of the results are portrayed within the specific reports. The reports seem to overlook, as stated earlier, that we are an organization of full-time employees outside the organization, as well as full-time family members, who are looking to help our community. What we lack in internal control policies, we make up for in our training and rapid response time when a member (and usually a taxpaying member) of our community calls for help.

We can point out two items in particular. First, we are offended by the wording which seems to indicate that credit cards are used as a way to fund personal activities that "have an unclear Departmental purpose". For the most part, the unclear purpose is actually fundraising activities, service awards for members in recognition of their extraordinary efforts, and gifts to members and their families who are going through a life-changing event or illness. We do not use funds for the betterment of an individual member that is not within the definition of a "Departmental purpose".

See
Note 2
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See
Note 3
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Secondly, we are also offended by the strong wording (you could even say blame) being assigned to our banquet hall manager and the function he performs. The banquet hall is a substantial part of our fund-raising activities, and requires a significant amount of time and energy to oversee this function. The recommendations in this area can be read more as criticisms of the manager than as recommendations for improvement. The Department appreciates the efforts of one person who has stepped up consistently on behalf of the Department in this endeavor. The Board of Directors are implementing more internal controls to help protect the banquet hall manager and the Department as recommended by the OSC.

See
Note 2
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See
Note 4
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We appreciate the efforts being made by the OSC to help us become a stronger volunteer organization, and we hope these comments will be recognized and used in future efforts of the OSC with other volunteer fire organizations.

Peter Frank, Chairman of the Board
Main-Transit Fire Department
Williamsville, New York

Appendix B: OSC Comments on the Department's Response

Note 1

Our audit objective focused on whether Department officials' credit card purchases were supported and for proper Department purposes. The audit team assessed the risk of fraud occurring that is significant within the context of this audit objective, as required by generally accepted government auditing standards. Therefore, these audit results cannot be used to conclude there is no fraud, theft or professional misconduct in the Department's operations.

Note 2

Officials provided a singular response for two audit reports (2024M-77 – *Credit Cards* and 2024M-86 – *Banquet Hall Disbursements and Collections*).

Note 3

The Department did not have policies, procedures or other guidelines that identified the Board's intent regarding discretionary purchases of meals, entertainment or gifts, or circumstances under which these types of purchases would be appropriate.

Also, the Department did not establish dollar amounts for, or formally approve, these gifts to members and nonmembers, which totaled almost \$20,000. Without establishing specific dollar amounts for gifts, or formal Board-approval of the purchases, officials may be creating the appearance of favoritism or wasteful spending.

Note 4

The *Banquet Hall Disbursements and Collections* report properly places accountability on the Board for the Department's weak internal controls over the banquet hall's financial activity. As a result, eight of the report's 10 recommendations are directed to the Board, not the banquet hall manager.

Appendix C: 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 Department officials and Board members and reviewed written policies, procedures, bylaws and Department meeting minutes to gain an understanding of the Department's credit card processes and procedures.
- We reviewed all 868 credit card transactions totaling \$216,961 made from January 1, 2022 through December 31, 2023. We reviewed credit card vouchers and credit card monthly statements. We determined whether credit card transactions were properly reviewed and supported. To determine whether officials properly reviewed credit card transactions, we identified whether appropriate officials approved credit card vouchers. To determine whether credit card transactions were supported, we reviewed all credit card vouchers and determined whether appropriate supporting documentation was attached to the vouchers. We also determined whether credit card transactions were proper by using our professional judgment based on the Department's objective, as stated in its bylaws.
- For transactions that had not been properly supported or approved, we reviewed transactions with higher dollar amounts and/or multiple discrepancies with the cardholders to determine whether additional supporting documentation or information was available. We also discussed these transactions with the President, Treasurer, Chief and Chairman to determine their role in the review, authorization and payment process.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law. 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.

Appendix D: 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

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