



# Oakfield-Alabama Central School District

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Procurement

2024M-103 | November 2024

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# Report Highlights

## Oakfield-Alabama Central School District

### Audit Objective

Determine whether the Oakfield-Alabama Central School District (District) officials complied with New York State General Municipal Law (GML) and District policy when procuring goods and services.

### Key Findings

District officials did not always comply with GML Section 103 and Section 104-b or the District's procurement policy and supplemental procedures (Policy) when procuring goods and services. Of the 62 purchases totaling \$4.9 million that were tested, District officials did not have evidence that goods and services totaling \$930,806 were competitively procured. Officials did not:

- Verify that three purchases totaling \$167,619 met the "piggybacking" prerequisites and did not obtain competitive bids for a \$54,235 public works contract, as required.
- Obtain competitive pricing for 26 purchases and public works contracts totaling \$107,441.
- Request proposals within the last five years for six professional service and insurance coverage purchases totaling \$601,511.

As a result, there is an increased risk that goods and services were not obtained at a favorable cost. For example, for three purchases totaling \$14,146, officials may have saved \$4,055 or 29 percent had officials competitively procured the goods. Officials also paid \$8,641 for software it did not need because they did not cancel the software license renewal timely.

### Recommendations

The audit report includes nine recommendations which, if implemented, will improve the District's procurement practices. District officials generally agreed with our findings and recommendations and indicated that they have initiated corrective action. Appendix B includes our comment on an issue raised in the District's response.

### Audit Period

July 1, 2022 – June 26, 2024

We reviewed certain documentation regarding professional service contracts from prior fiscal years, back to 2019.

### Background

The District is located in the Towns of Alabama, Batavia, Elba, Oakfield and Pembroke in Genesee County. The District is governed by an elected seven-member Board of Education (Board) responsible for the general management and control of financial and educational affairs.

The Superintendent of Schools (Superintendent) is the chief executive officer responsible, along with other administrative staff, for the District's day-to-day management under the Board's direction. The School Business Administrator (Administrator) oversees the District's business operations and is also the Board-appointed purchasing agent. The purchasing agent is responsible for ensuring all goods and services are procured in the most prudent and economical manner possible and in compliance with statutory requirements and District policy.

#### Quick Facts

Purchases Selected from July 1, 2022 through March 15, 2024	
Total Purchases Tested	62
Total Dollar Amount of Purchases Tested	\$4.9 million
Total Population of Purchases	\$7.2 million

# Procurement

## How Should District Officials Comply with GML and the District’s Procurement Policy?

School district (district) officials must comply with GML Section 103 that generally requires districts to solicit competitive bids for purchase contracts that exceed \$20,000 and contracts for public work that exceed \$35,000. In lieu of seeking competitive bids, a district is authorized to “piggyback,” which allows the district to procure certain goods and services through the use of other governmental contracts. In some cases, group purchasing organizations (GPOs) may advertise the use of such governmental contracts to other local governments. This “piggybacking” exception allows districts to benefit from the competitive process already undertaken by other local governments.<sup>1</sup> However, when procuring goods and services in this manner, officials must review the contract to ensure it was awarded in a manner consistent with the exception set forth in GML Section 103 [16]. Specifically, for the exception to be applicable, officials must determine whether:

- (1) The contract was awarded by another governmental entity;
- (2) The contract was made available for use by the other governmental entity; and
- (3) The contract was originally awarded to the lowest responsible bidder or on the basis of best value in a manner consistent with GML Section 103.

Although not required under the District’s policy, officials should perform a cost-benefit analysis before using the exception. This will help ensure that the District is furthering the underlying purposes of the exception, and that the procurement is consistent with the purposes of competitive bidding.

A board must also comply with GML Section 104-b, which requires the board to adopt written policies and procedures governing the procurement of goods and services that are not required by law to be competitively bid, such as professional services. GML states that goods and services that are not required by law to be competitively bid must be procured in a manner to help ensure the prudent and economical use of public money in the best interests of the taxpayers.

The District’s Policy requires officials to seek competitive pricing as noted in Figure 1.

**Figure 1: Procurement Policy’s Quotation Requirements**

Type of Contract	Dollar Range	Types of Required Competition
	\$1,000 - \$1,999	2 Catalog or Price Sheet Comparisons
<b>Purchase Contracts</b>	\$2,000 - \$3,999	2 Verbal Quotes
	\$4,000 - \$19,999	3 Written Quotes
<b>Public Works Contracts</b>	Less than \$10,000	2 Verbal Quotes
	\$10,001 to \$34,999	3 Written Quotes

<sup>1</sup> GML authorizes, as an exception to competitive bidding, political subdivisions to purchase apparatus, materials, equipment and supplies, and to contract for services related to the installation, maintenance or repair of those items, through the use of contracts let by the United States or any agency thereof, any state or any other political subdivision or district therein. For the exception to apply, certain prerequisites must be met, including: (1) the contract must have been let by the United States or any agency thereof, any state or any other political subdivision or district therein; (2) the contract must have been made available for use by the other governmental entity and (3) the contract must have been let to the lowest responsible bidder or on the basis of best value in a manner consistent with GML Section 103 (see, GML Section 103 [16]).

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In lieu of obtaining quotes, proposals or bids, district officials can choose to purchase goods and services off New York State or Board of Cooperative Educational Services (BOCES) contracts. This allows the district to benefit from the competitive process already undertaken by the State or BOCES without the cost-benefit analysis and steps required for “piggybacking” that allows the district to procure certain goods and services through the use of other governmental contracts. However, when procuring goods and services in this manner, officials are responsible for ensuring that the prices paid are in accordance with those contracts.

The purchasing agent should monitor compliance with the District’s procurement policy by ensuring officials have obtained the appropriate quotes, proposals and bids prior to approving a purchase. Additionally, officials should retain and attach adequate documentation to purchase requisitions and claims to support and verify the actions taken to obtain competitive pricing. The board-appointed claims auditor should also verify whether officials complied with the procurement policy and obtained the appropriate quotes prior to approving claims for payment.

### **Officials Did Not Always Comply with GML Competitive Bidding Requirements**

We reviewed 15 purchases totaling more than \$3.8 million for various goods and services that were subject to competitive bidding requirements of GML Section 103. District officials complied with bidding requirements for 11 purchases totaling approximately \$3.6 million. However, they did not verify that prerequisites were met pursuant to the “piggybacking” exception when awarding three contracts totaling \$167,619, or competitively bid one public works project totaling \$54,235.

GPOs – District officials procured goods and services for three purchases totaling \$167,619 from three vendors who were listed as eligible contractors on a GPO website without verifying that the vendor was awarded a contract by another governmental entity, that the contract was made available for use by other government entities or that the original contract was awarded in a manner consistent with GML Section 103. District officials also could not demonstrate that they had performed any type of analysis to determine whether procuring the goods and services through a GPO was cost effective. Although preparing a cost-benefit analysis was not required by District policy, such an analysis would help ensure that officials were furthering the underlying purposes of the exception, and that the procurement was consistent with the purposes of competitive bidding and was cost effective. The Administrator told us she thought that a contract with the GPO was sufficient verification to satisfy the “piggyback” requirements. However, the contents of the contracts did not contain sufficient information to demonstrate that the contract was awarded in a manner consistent with the allowable exception.

Competitive Bidding – In September 2022, the District paid a contractor \$54,235 to add signs and enhance the facade surrounding three entrances on the District’s campus without obtaining competitive bids. Figure 2 includes an example of the work performed on one entrance. The claim package did not include itemized information to demonstrate what the District purchased and District officials could not provide us with a contract detailing a description of the improvements. The Director of Facilities stated the work was not competitively bid because they wanted the entrances to be consistent with the front entrance and therefore chose to hire the same contractor who had worked on the front entrance.

In addition, the Administrator stated that because this project was funded through appropriations, to receive State building aid<sup>2</sup> for the project, funds must be spent within a fiscal year. Therefore, they did not have time to enter into a contract and relied on the architect to coordinate the solicitation of bids. However, the Administrator, as purchasing agent, is responsible for ensuring District purchases were made in compliance with bidding statutes and District officials should have planned the use of the capital outlay to allow adequate time to comply with statute. Ultimately, because District officials did not seek competition, they cannot assure taxpayers that the \$54,235 cost or approximately \$18,000 per entrance was reasonable or competitive.

When officials do not comply with competitive bidding requirements, there is an increased risk that the District may overpay for goods and services and cannot assure taxpayers that purchases are being made in the most prudent and economical manner and are safeguarded from potential favoritism, extravagance, fraud and corruption.

### **Officials Did Not Always Procure Goods and Services in a Competitive Manner or Comply with the District's Procurement Policy**

We reviewed 47 purchases totaling approximately \$1.1 million and determined that officials did not procure goods and services in a competitive manner or comply with the District's procurement policy for 32 purchases (68 percent) totaling \$708,952.

Quotes and Catalog Pricing – We reviewed 38 purchases, totaling \$164,500, for which the District's procurement policy required officials to obtain quotes or catalog prices. District officials did not obtain quotes, verify that State contract pricing was actually obtained and/or use a competitive process as required by the District's procurement policy for 26 purchases totaling \$107,441. For example:

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<sup>2</sup> Generally, school districts may receive reimbursement for projects that are fully funded by appropriations with a total cost of no more than \$100,000. School districts may receive building aid for a maximum of one such project in any fiscal year. Building aid is available for expenditures incurred in construction of new buildings, additions, alterations or modernizations of school district-owned buildings, for purchase or existing structures for school purposes.

**FIGURE 2**

### **Example of Entrance Improvements**



This photo was taken on June 6, 2024 by Office of the State Comptroller auditors. The District permitted use of the photo.



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- Field Renovations – The District paid a contractor \$30,500 to renovate<sup>3</sup> the District’s baseball and softball diamonds and fields in November 2022. The department head stated that he did not obtain quotes because the company who supplied the materials for the turf recommended this contractor for the installation. Although the material supplier recommended the vendor chosen for the work, the department head did not take steps to ensure that the services were provided at a competitive or fair price or that the services were obtained without favoritism.
  - Lighting Installation – The District paid a contractor \$10,000 to install outdoor lighting above the three Middle-High School Entrances in July 2022. The Administrator stated they did not obtain quotes because the contractor was already on site for a capital project. However, the District’s policy does not permit officials to waive the requirement to obtain three written quotes solely for convenience or to provide preference to contractors already working at the District.
  - Software – In October 2022, the District paid \$8,641 for the continuation of an employee timekeeping software system license. This software was originally procured before current officials were employed by the District, and they were unable to determine whether competitive methods were used. However, the District did not use this software in the 2022-23 fiscal year. The Administrator stated that there was a delay with new timekeeping software that the District began using in 2022-23 and, therefore, they did not cancel the old software license within 30 days before the start of a new fiscal year as required by the contract. As a result, District officials paid \$8,641 for a software license that they did not need. By paying for unnecessary software, District officials did not ensure the prudent and economical use of public money and guard against improvidence.
  - Athletic Gear and Equipment – In December 2022 and September 2023, the District paid three vendors \$6,550 for swim parkas, track starting blocks and hurdles. The department head stated that he did not obtain quotes because he was unaware of the procurement procedures’ quote thresholds. We determined that competitors offered similar products for \$4,382 or \$2,168 less than the District paid.
  - Janitorial Supplies – In June 2023, the District purchased hand sanitizer and facial tissue totaling \$4,939 from a vendor who was awarded the State contract. However, the price the District was charged was \$1,193 more than the State contract pricing. This occurred because the department head, purchasing agent, and claims auditor did not verify the price on the invoice with the price on the State contract.
  - Office Equipment – The District paid a vendor \$2,657 for a laminator in September 2023. The department head stated that they used a GPO because the pricing is from a national contract which offers a more competitive rate. However, the department head did not provide documentation demonstrating that the rate was competitive. We determined that a competitor offered the same product for \$1,963, or \$694 less.

By not complying with the District’s procurement policy, officials cannot demonstrate that the District received the best possible price had the work been awarded through a competitive process. Based on the exceptions above, the District could have spent \$4,055 less.

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<sup>3</sup> The contractor made renovations to the District’s baseball and softball diamonds to include layout, edging, stripping sod, renovating old clay, building new mound and home plate areas, moving 125 tons of sports clay and compacting after laser grading.

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Professional Services – We reviewed purchases from nine professional service and insurance coverage providers totaling \$904,887 to determine whether they were procured in a competitive manner. Except for three professional service contracts with an architect, athletic trainer and a construction manager, which were procured using proposals, District officials did not request proposals for the remaining six contracts totaling \$601,511 within the last five years.

These services, procured from July 1, 2022 through March 15, 2024, included:

- Student services, including different types of therapy and medical services totaling \$278,948,
- Insurance coverage totaling \$172,858, and
- Legal and auditing services totaling \$149,705.

The Board President and Administrator stated that because the District's location is in a rural area, it is often difficult to obtain competition. The Administrator also stated that officials have developed long-standing relationships with some of the service providers and the District was not required to obtain requests for proposals (RFPs) for professional services. The District's procurement policy states that most professional services performed by engineers, architects, attorneys, insurance advisors, and accountants are exempt from competitive bidding laws.

However, while the procurement of professional services is a well-established exception to statutory competitive bidding requirements, GML 104-b requires that school districts adopt policies and procedures governing the procurement of goods and services, such as professional services, when competitive bidding is not required.

Although District officials indicated they are comfortable and satisfied in their long-standing relationships with their professional service providers, soliciting these services through RFPs can help provide assurance that quality services are obtained under the most favorable terms and conditions possible and without favoritism. Furthermore, using RFPs can increase District officials' awareness of other service providers who could offer similar services at a more favorable cost. The Board President stated that he was unaware that GML 104-b required the District to establish procedures for procuring professional services. He acknowledged that the Board did not adequately review its procurement policy and that the procurement policy needed to be amended to address competition for professional services.

Ultimately, the deficiencies in this report occurred because the Administrator, as the Board-appointed purchasing agent, did not verify that purchases were procured in compliance with statutory requirements and the District's procurement policy. The Administrator stated that she believed the department heads obtained quotes but did not retain this information. However, it was her responsibility as purchasing agent to ensure that all procurements comply with statute and District policy. As a result of our audit, she stated that instead of relying on the department heads to maintain documentation, she will require the department heads to attach documentation to each claim package to ensure compliance with procurement policy. The deficiencies may also have been detected and corrected had the claims auditor properly audited claims to ensure they complied with statute and the procurement policy. According to the District's claims auditor certifications, the claims audit's objective is to ensure that the



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payment of goods and services comply with Board procurement policies and current contracts as well as federal and State laws and regulations.

While District officials should have ensured that purchases were accurate and complied with District policies prior to sending claims to the claims auditor for review before payment, the claims auditor can help the Board ensure officials comply with District policies during the regular claims audit process.

## **What Do We Recommend?**

The Board should:

1. Review and revise its procurement policy to include steps for:
  - a. Requiring officials to document a cost-benefit analysis prior to “piggybacking” or using GPO contracts and to review each contract to ensure the contract was properly bid and awarded in a manner consistent with GML Section 103, and
  - b. Procuring professional services and prescribing methods for soliciting competition for such services using RFPs and written or verbal quotes.
2. Require the Administrator, as purchasing agent, and the claims auditor to enforce and monitor compliance with statute and Board-adopted policies.
3. Ensure officials properly plan for capital outlay projects to ensure adequate time for competitive bidding when required by GML.
4. Ensure all District employees and officials authorized to make purchases are familiar with the District’s procurement policy.

The Administrator, as purchasing agent, should:

5. Prior to approving purchases, ensure all goods and services are procured in compliance with statutory requirements and established policies and procedures including verifying that officials and employees obtained the appropriate number of quotes and/or proposals required by District policy for each purchase.
6. Require all officials and employees to solicit competition for professional services using RFPs, or written or verbal quotes.
7. Consult with legal counsel and/or the New York State Office of General Services (OGS) regarding the overpayment of janitorial supply charges and seek recovery of these charges if appropriate.

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The claims auditor should:

8. Conduct a thorough and deliberate audit of each claim before authorizing payment, including verifying contract pricing and ensuring goods and services were procured in compliance with District policies and statutory requirements.
9. Attend training and review the District's procurement policy to better understand the claims auditor responsibilities relating to procurement.

# Appendix A: Response From District Officials

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October 23, 2024

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

Subject: Response to Audit Findings and Recommendations Regarding Procurement Practices

We have reviewed the draft audit report and appreciate the work of the New York State Comptroller's Office (OSC). The Oakfield-Alabama Central School District is committed to good stewardship of its resources and ensuring its procurement practices comply with General Municipal Law (GML) and our procurement policies. The District acknowledges some of the audit report findings and intends to strengthen our procurement processes in response to these issues.

The District wishes to clarify the finding regarding the payment of \$8,641 for timekeeping software [REDACTED] which the report states the District "did not need." While it is accurate that the District continued the timekeeping software license during the 2022/23 fiscal year, it is essential to recognize that this situation arose from an unexpected delay in implementing the new timekeeping system. The District acted in good faith to ensure a smooth transition between the two systems and prevent any disruption to employee payroll or record-keeping processes, which are critical to District operations. The decision not to cancel the previous software allowed the District to maintain access to a functioning system if the new software encountered further delays or unforeseen issues. District officials aimed to prioritize stability and continuity for payroll operations during the transition. While the payment may appear unnecessary in hindsight, it was made to safeguard critical operational functions during a transition. The new time clock software was implemented on July 1, 2022 (through [REDACTED] and functioned properly over the summer months. The District notified [REDACTED] via email on September 26, 2022, that we wished to cancel the service and requested the invoice be adjusted/credited. The District was informed that the non-renewal must have been received by [REDACTED] 30 days before the end of the current term, which means we would have had to notify them in May of 2022. Regardless, the District sent a letter in October of 2022 asking for a partial refund for the remainder of the term, citing extenuating circumstances, but was unsuccessful in obtaining a refund. We, therefore, respectfully dispute the characterization that the payment for the previous software was unnecessary.

See  
Note 1  
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We recognize the importance of implementing corrective measures that address the concerns raised in the report, and we intend to submit a formal Corrective Action Plan (CAP) separately.



## Oakfield-Alabama Central School

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We are committed to addressing these issues promptly and ensuring that the District's procurement practices protect public funds and align with statutory requirements. This includes:

- Review and revise procurement policies to strengthen procurement practices.
- Enhance internal controls to ensure all required documentation, quotes, and bids, including documentation of extenuating circumstances surrounding emergency purchases, are appropriately maintained and reviewed before approving purchases.
- Train all relevant personnel on GML compliance requirements and the district's procurement policies, including department heads, the purchasing agent, and the claims auditor.

The District is pleased that many of the recommendations have begun or have been completed, such as:

- Claims Auditor Training on 10/17/2024 was attended by the claims auditor, purchasing/payables clerk, district treasurer, and business administrator.
- Draft of revised District purchasing manual, pending updated procurement policy by the Board of Education.
- Quotes for insurance sought from a competing firm (spring 2024) and request for proposal (RFP) for auditing services in fall 2024.

The District appreciates the OSC's comprehensive audit work and welcomes the opportunity to address legitimate recommendations raised in the procurement audit that align with local, state, and federal requirements. Thank you for your cooperation and guidance throughout this audit process. We look forward to working with your office as we finalize our corrective action plan.

Sincerely,

Justin Staebell  
President, Board of Education

Sincerely,

John C. Figus  
Superintendent of Schools

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

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### Note 1

Running the new employee timekeeping software concurrently was practical. However, had District officials been aware that the old software needed to be canceled 30 days prior to the end of the fiscal year earlier, District officials could have planned accordingly.

## Appendix C: Resources and Services

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We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. 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 written policies, procedures, regulations, and Board meeting minutes to gain an understanding of the controls in place over the procurement process and to determine whether the procurement policy met the requirements outlined in GML Sections 104-b and 103.
- We obtained a listing of all disbursements from July 1, 2022 through March 15, 2024 to determine the population of goods and services subject to competition. We excluded disbursements for items that would generally not be subject to competition, such as payments to other school districts, payroll-related expenditures, health insurance, utilities, debt service payments, association dues and travel reimbursements. We selected our sample for audit testing from the remaining disbursements totaling approximately \$7.2 million.
- We used our professional judgment to select all 15 purchases totaling more than \$3.8 million that were subject to competitive bidding requirements during our audit period. We reviewed these purchases to determine whether the District advertised for competitive bids. We used professional judgment to select 38 purchases, totaling \$164,500, that did not exceed bidding requirements, but exceeded \$1,000 each fiscal year, and reviewed to determine whether quotes or any other competitive method of procurement was used to procure these goods and services. We selected purchases that could be aggregated such as common school district supplies, janitorial items, electronics, walkable goods, among other purchases.
- We used our professional judgment to select nine professional service and insurance coverage purchases totaling \$904,887, including all higher risk contracts that exceeded \$20,000 per fiscal year, to determine whether the District used a competitive method for procurement.

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.



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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 D: Resources and Services

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### **Regional Office Directory**

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