



Town of Plymouth

Highway Department Disbursements and Asset and Inventory Management

2024M-121 | March 2025

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Report Highlights

Town of Plymouth

Audit Objective

Determine whether the Town of Plymouth (Town) Town Board (Board) authorized disbursements that were properly supported and for appropriate purposes and effectively managed the Highway Department's assets and inventory.

Key Findings

The Board did not verify that disbursements were supported and for an appropriate purpose prior to payment. The Board also did not ensure the Highway Superintendents (Superintendent) properly safeguarded Town assets and maintained complete, accurate and reliable inventory records. As a result, 47 Town assets totaling \$6,654 were unaccounted for.

We reviewed 949 disbursements totaling \$2 million that included vehicle and equipment parts and solvents, reimbursements to officials and employees and payments to other vendors and determined:

- The Board approved 47 disbursements totaling \$9,769 for vehicle parts that were not compatible with any Town vehicles or equipment and 12 questionable disbursements totaling \$23,817 for solvents. Some of the parts are only compatible with snowmobiles, all-terrain and utility-task vehicles, none of which the Town owns. The solvents were purchased from out-of-state vendors at higher prices than local vendors offered and some products were never used. All five Board members said they were not aware of what they were approving but trusted the employees.
- The Board did not approve 16 payments totaling \$12,889, some of which lacked support, and included 10 reimbursements of \$3,902 paid to Town officials and employees and six payments of \$8,987 paid to other vendors.

Key Recommendations

The audit report includes 10 recommendations to help the Board and Town officials improve their practices over disbursements and asset and inventory management.

Town officials agreed with our recommendations and indicated they plan to initiate corrective action.

Audit Period

January 1, 2018 – May 31, 2023.

We extended our audit period to November 20, 2023 to verify that Town assets were on-site.

Background

The Town is located in Chenango County and is governed by an elected five-member Board, which includes the Town Supervisor (Supervisor) and four Board members. The Board is responsible for the general oversight of the Town's operations and finances.

The Supervisor serves as the chief fiscal officer. A bookkeeper assisted the Supervisor with recording and reporting financial transactions. See Appendix A for changes in officials.

The Town's elected Superintendent is responsible for procuring goods and services for the Highway Department.

Quick Facts

2022 General Fund Appropriations	\$217,470
2022 Highway Fund Appropriations	\$1 million

Quick Facts

Claims Paid (General Fund)	\$1.3 million
Number of Claims (General Fund)	2,318
Claims Paid (Highway Fund)	\$6.4 million
Number of Claims (Highway Fund)	1,688

Disbursements

What Is a Properly Authorized, Supported and Appropriate Disbursement?

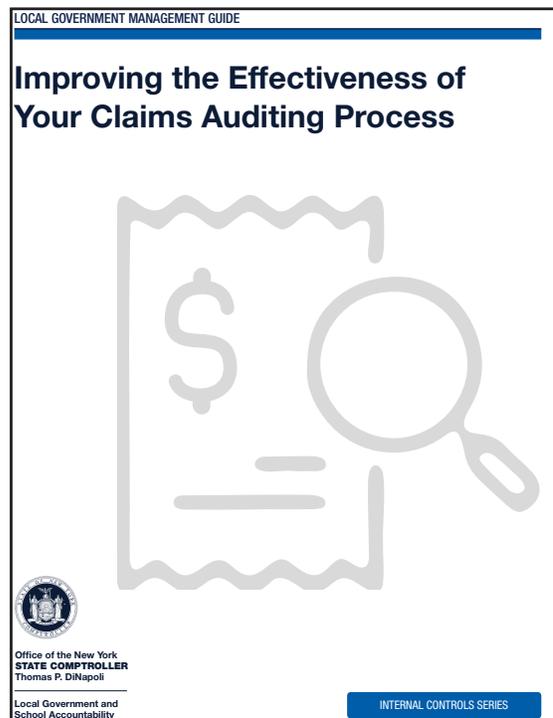
A properly authorized, supported and appropriate disbursement is one that the claim complies with town policies and legal requirements, the amount claimed was for goods and services actually received, and the proposed payment is for a valid purpose. A properly authorized disbursement is one that the town board (board) has thoroughly and deliberately audited. A supported disbursement is one with sufficient documentation to properly verify the cost and receipt of the item and an appropriate disbursement is one that is for a town purpose. The board should ensure that disbursements are authorized, supported by adequate documentation and for appropriate town purposes. This includes ensuring that all claims are effectively audited and paid only after board approval.

The board should review every claim against the town through an independent, thorough and deliberate review that includes ensuring each claim contains enough supporting documentation to determine whether it complies with statutory requirements and town policies and the amounts paid represent actual and necessary town expenditures. When a claim contains an error or does not have proper supporting documentation, the claim should be rejected until the payment information and amount are corrected and proper supporting documentation is presented. Town officials can learn more about conducting an effective claims audit by reviewing the Office of the State Comptroller's *Improving the Effectiveness of Your Claims Auditing Process* Local Government Management Guide, see Figure 1.

FIGURE 1

OSC Publication

Local Government Management Guide: Improving the Effectiveness of Your Claims Auditing Process



<https://www.osc.ny.gov/files/local-government/publications/pdf/improving-the-effectiveness-of-claims-auditing-process.pdf>

The Board Did Not Ensure All Disbursements Were Properly Authorized, Adequately Supported and for Appropriate Town Purposes

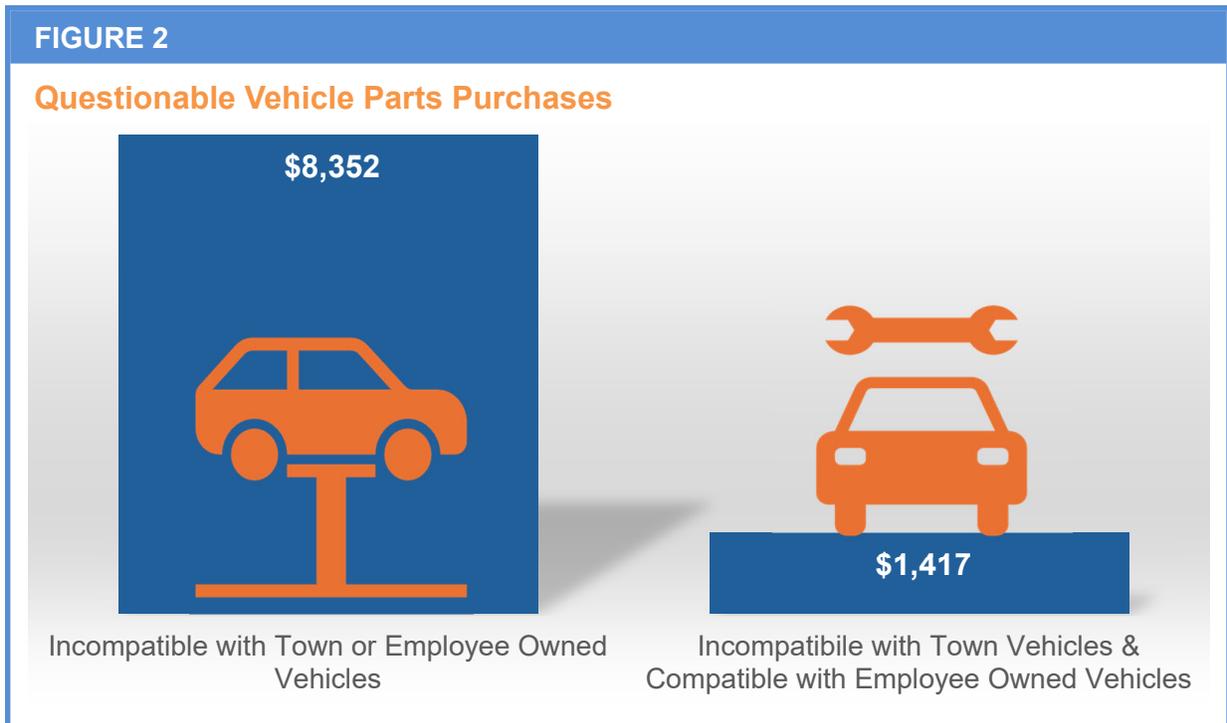
The Board did not provide adequate oversight of all disbursements. We reviewed 732 disbursements that included payments for vehicle and equipment parts and solvents and determined some disbursements were paid without Board approval, did not always have sufficient supporting documentation to properly verify the cost and receipt of the item and to determine whether the disbursement was appropriate and, in some cases, were not for an appropriate Town use.

Vehicle and Equipment Parts – Town officials made disbursements for vehicle and equipment parts that were not approved by the Board, lacked adequate supporting documentation and, in some cases, the parts were not compatible with Town-owned vehicles and equipment.

We reviewed 720 disbursements totaling \$1.9 million paid to automotive parts vendors to determine whether they were properly supported, had proper Board approval and were for appropriate Town purposes. We identified 163 automotive parts-related disbursements¹ totaling \$272,174 with one or more exceptions. Disbursements were generally made for invoices that included multiple automotive parts and various other non-part items. For example, we reviewed one invoice with a total of 69 items that included 11 compatible parts, 21 incompatible parts and 37 other items.

- The Board approved 47 disbursements totaling \$85,550 which included 352 parts totaling \$9,769 that were incompatible with Town-owned vehicles and equipment.² Additionally, some of these general maintenance parts were only compatible with snowmobiles, all-terrain and utility-task vehicles, none of which the Town owns.

We examined these parts to determine whether the parts were compatible with Town vehicles and determined that \$8,352 in Town funds were used to purchase 235 parts that are not compatible with any of Town vehicles. However, 117 of the noncompatible parts were compatible with Town employees' personal vehicles (Figure 2).



1 For the purposes of this audit, OSC focused and reported on the part purchases with exceptions only.

2 The incompatible parts included general vehicle repair and maintenance items, oil and air filters; sensors; headlight bulbs; gaskets; windshield wiper blades; battery cables; spark plugs; belts; brake pads, rotors and calipers; universal joints; a fan motor wheel; a solenoid; a tail pipe and batteries.

We also identified:

- 84 disbursements totaling \$148,646 were paid without Board approval.
- 32 disbursements totaling \$37,978 lacked sufficient supporting documentation to ensure they were for a proper Town use. Of these 32, eight disbursements totaling \$9,624 were also paid without Board approval. Most of these disbursements were to parts and maintenance vendors which we could not verify were for proper Town purposes due to the generic nature of the parts or lack of specific identifiable traits, such as serial numbers.

FIGURE 3

Stored Diesel Fuel Anti Gel



Several unused containers on shelf.

Unopened corroding container.

Photos taken by OSC examiners with Town officials' permission on 9/28/2023.

Solvents – We also identified 12 Board-approved disbursements for solvents totaling \$23,817 purchased from two out-of-state vendors beginning in 2018. However, these same products or equivalents could have been purchased from local vendors for potential savings of approximately \$4,500. These purchases included cleaning solvent, growth retardant, diesel fuel anti

gel, anti-rust solvent and other chemical products which highway employees stated were not effective products. Additionally, these same products from both vendors remained in the original packaging in the garage and were unused at the end of audit fieldwork (Figure 3) and the current Superintendent informed us that some of the products, such as graffiti remover, were not needed because no graffiti issues existed in the Town (Figure 4).

All five Board members stated that they did not realize that their claims review should consist of more than verifying that vendors seemed appropriate and that the amounts on the claim voucher and invoice(s) matched. They also told us they did not review individual invoices for appropriateness when approving claims and therefore would not always know whether parts purchased were compatible with Town-owned vehicles.

FIGURE 4

Graffiti Remover



Multiple boxes of unused graffiti remover.

Photo taken by OSC examiners with Town officials' permission on 9/28/2023.

The poor control environment allowed these disbursements to occur and continue because the Board did not provide a thorough and deliberate review of claims prior to approving them for payment. It did not ensure that claims contained documentation that clearly described the item purchased or demonstrated that the disbursement served an appropriate Town purpose. Had the Board taken a more active role in reviewing and approving claims prior to payment, questionable Town disbursements could have been prevented or, at the very least, identified sooner. Due to inadequate oversight in the claims review process, the Town paid claims that were potentially not for Town purposes and increased costs to taxpayers.

Reimbursements to Officials and Employees and Payments to Other Higher-Risk Vendors – We reviewed Town bank statements and identified 217 disbursements totaling \$131,867 paid to Town officials and employees and to certain higher-risk³ vendors. However, we determined that the Board did not approve all of these disbursements and several lacked adequate supporting documentation to confirm the disbursements were for appropriate Town purposes.

We identified 16 payments totaling \$12,889 that were not approved by the Board. These included:

- Six unsupported payments totaling \$8,987 to higher-risk vendors. Based on information from the Town's financial system, these payments allegedly included charges for phone and Internet services, fuel and electrical work.
- Six payments totaling \$3,276 to the former elected Supervisor. One payment totaling \$1,106 had support included in the abstract (listing of audited claims) folder indicating it was a reimbursement for training. However, the remaining five payments did not have any supporting documentation or an associated voucher. Based on information from the Town's financial system, these payments were allegedly for the reimbursement of training and software license expenses.
- One supported payment totaling \$332 to the former elected Superintendent as a reimbursement for training and travel.
- Two payments totaling \$174 to the bookkeeper that did not have supporting documentation. Based on information from the Town's financial system, both payments were allegedly for reimbursement of software license, postage and mileage expenses.
- One payment totaling \$120 to a highway employee that did not have supporting documentation. Based on information from the Town's financial system, this payment was allegedly reimbursement for insurance.

All five Board members stated that they did not realize that all claims were not being reviewed and they did not require additional support because they generally trusted Town employees and officials. When payments are made to Town employees and officials and other higher-risk vendors without adequate supporting documentation, it undermines the transparency of financial operations and increases the risk that these individuals could be reimbursed for expenses to which they were not entitled and the Board did not intend to provide.

³ Higher-risk vendors are those that sell goods and services that could also be used for personal use and not specifically for appropriate Town use such as household goods, utilities, cleaning supplies and services and insurance.

What Do We Recommend?

The Board should:

1. Establish and implement procedures to provide reasonable assurance that disbursements are authorized, supported by sufficient documentation and are for appropriate Town purposes.
2. Conduct a proper audit of claims prior to approval for payment and ensure only approved claims are paid.

Asset and Inventory Management

What Are Effective Asset and Inventory Management Processes?

The board and superintendent should take steps to ensure that assets⁴ are adequately protected by adopting an asset policy and procedures and properly maintaining inventory records which include specific information for identifying assets (e.g., serial number, make or model). Also, officials should complete a periodic asset inventory and properly dispose of surplus assets. The board should assign a person who, or position that, is responsible for maintaining the asset list and ensuring assets can be properly identified.

Furthermore, a superintendent is required to provide a written inventory of all such machinery, tools, implements and equipment, indicating each asset along with its value, and the estimated cost of all necessary repairs needed to the board on or before September 30th each year. In addition, the asset listing should include recommendations as to what machinery, tools, implements and equipment should be purchased including the probable cost of each asset. The superintendent should periodically reconcile the asset list to the physical inventories and provide the reconciliation to the board.

In accordance with New York State Highway Law Section 142, the board must approve selling or disposing of surplus or obsolete highway machinery, tools, implements and equipment. The superintendent should sell or dispose of assets in the manner approved by the board and maintain adequate documentation to account for any sales or disposals.

The Board and Superintendent Did Not Properly Manage Highway Department Assets and Inventory

The former elected Superintendent and former interim Superintendent⁵ did not properly manage highway assets by maintaining accurate and up-to-date asset inventories, documenting all equipment purchases and properly disposing Town assets. Furthermore, the Board did not adopt an asset policy to define what a capital asset is, which assets need to be tracked, physical inventory procedures, procedures for the transfer and disposition of assets or the proper designation of an asset manager. We released a separate audit⁶ of Town fuel and motor oil inventory related to highway operations.

Although the former interim Superintendent provided us with an asset list for the years ended December 31, 2020 and 2022, it did not include all equipment and assets that the Town owned. Additionally, the list included disposed assets which were no longer on-site and in use.

We reviewed 284 assets⁷ (122 assets from the inventory list and 162 newly purchased assets) and determined that seven assets reviewed from the inventory list were not on-site, in use or approved for disposal. Forty newly purchased assets with a value of \$6,654 were not on-site, not in use and not approved for disposal by the Board.

4 Assets include everything from buildings and land, parking lots, machinery, vehicles, furniture, computer equipment and software and have a useful life of more than one year.

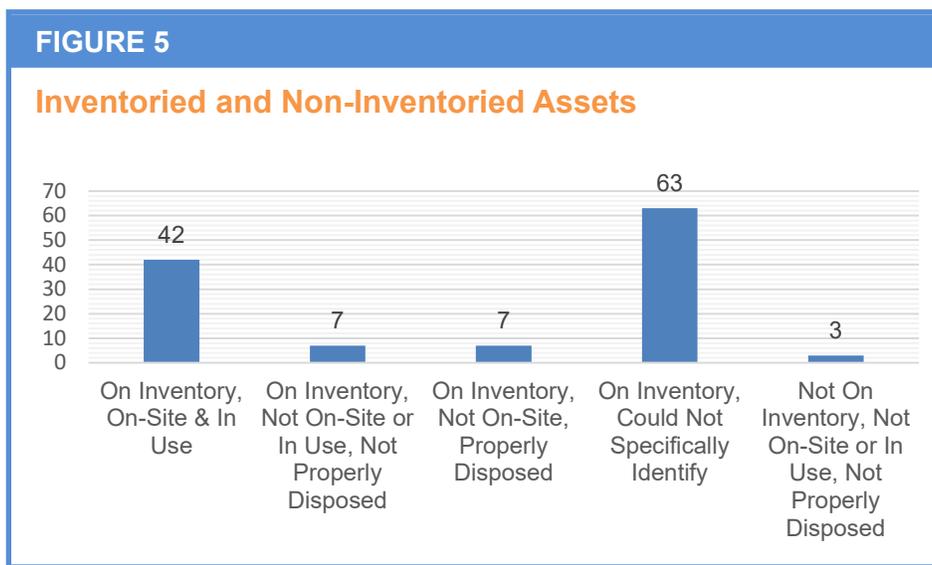
5 See Appendix A for changes in officials

6 Town of Plymouth – *Fuel and Motor Oil Inventories and Procurement* (2024M-16)

7 See Appendix C for additional information on the sampling methodology.

Inventory List – The former elected Superintendent and former interim Superintendent did not properly account for Town assets, did not update the inventory list timely and did not conduct periodic inventories. Although the Board intermittently approved asset dispositions, it did not adopt a written asset policy or develop procedures for periodic inventories.

We performed a walk-through examination of the highway garage and reviewed the 2020 and 2022 inventory lists, Board meeting minutes and Town insurance policies to identify Town-owned assets and verify that they were still on-site and in use. Of the 122 known assets, 24 had assigned values totaling \$1.1 million and 98 did not have assigned values. We determined 42 assets were on-site and in use. Of these, 14 had values totaling \$831,183 and 28 did not have assigned values (Figure 5).



For the remaining 80 assets, our review determined the following:

- 63 assets on the inventory could not be specifically identified due to lack of specific information on the inventory or the asset itself. For example, the inventory listed generic equipment descriptions such as “air drill” or “microwave.” However, assets generally matching the description were found on-site. Of the 63 assets, four assets had an assigned value totaling \$53,500 and the remaining 59 did not have an assigned value.
- Seven assets listed on the inventory were not on-site. Furthermore, the Board did not approve the disposal of these assets, which did not have assigned values. These included assets highly susceptible to theft or misuse because they are small and moveable assets such as a chain saw, circular saw, cordless impact wrench, portable hydraulic ram, step ladder and socket sets. The current Superintendent told us that a former employee had the cordless impact wrench which had not been returned by the end of audit fieldwork and he has not seen the remaining six assets since he started in June 2023. Furthermore, two highway employees did not know the location of these other assets.
- Seven assets were listed on the inventory but were disposed of with proper Board approval. Five of these assets had values totaling \$168,000 and two did not have assigned values. We traced

receipts totaling \$31,548 for the sale of six of the assets to the Town records and verified that the money was deposited. For the remaining asset, we verified that the Town received \$127,000 as a trade-in value for the purchase of another asset.

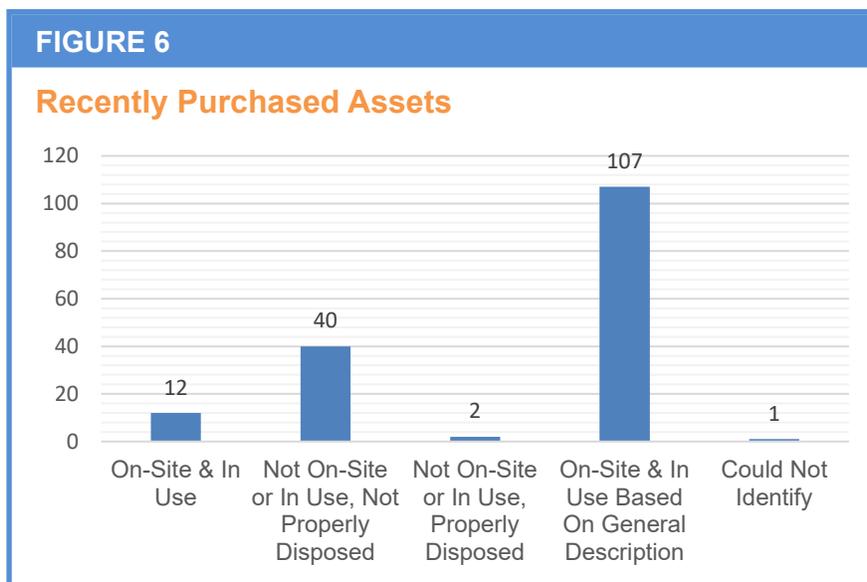
- Three assets, which we identified during our review of Board meeting minutes, were not listed on the inventory and were also not on-site. This included an excavator with a \$28,500 value and two excavator attachments with no assigned value. The current Superintendent told us that they were sold to a neighboring town by the former elected Superintendent, but we were unable to verify the sale was properly approved by the Board. We confirmed the sale occurred and verified the money was deposited into Town accounts.

The former interim Superintendent told us that a computer program was used to track Town assets, but that he did not realize that a thorough review of asset inventory was needed or that the inventory did not always contain necessary information, such as serial numbers and assigned values.

Because the former elected Superintendent and former interim Superintendent did not maintain an up-to-date and accurate inventory list and the Board did not know it had to develop adequate policies to address assets, Town assets were not properly tracked or disposed of, increasing the risk for misuse and theft of Town assets.

New Equipment Purchases – The former elected Superintendent and former interim Superintendent did not properly identify and track Town assets and did not update the inventory list for newly acquired equipment. New equipment was not identified with tracking tags or inventory labels to ensure that it was accounted for and available for Town use.

Due to the weaknesses regarding Town assets missing from the inventory without proper disposal, we reviewed disbursement records for equipment purchases during our audit period. We identified 162 pieces of equipment totaling \$111,683 purchased during the audit period to determine whether they were on-site and in use (Figure 6). Twelve pieces of equipment totaling \$70,868 were on-site and in use. Of the remaining 150 assets:



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- We could not locate 107 assets totaling \$24,551 due to the lack of specific identifying information, such as a serial number. However, assets generally matching the description were found on-site.
 - 42 assets totaling \$16,069 were not on-site and in use. Two of these 42 assets were approved for disposal by the Board, with values totaling \$9,415. The remaining 40 assets with values totaling \$6,654 were not approved for disposal by the Board. These included die sets (\$991), a torque wrench (\$845), socket sets (\$469), an air pump (\$454), grinders (\$427), a jump starter (\$400), an extractor set (\$239), a service jack (\$200), a cordless drill (\$139), and a shop rolling bench (\$110).
 - One cabinet part, costing \$195, did not have sufficient supporting documentation to identify it.

Additionally, the purchase of a paver and a truck box totaling \$16,648 were not approved by the Board because they were not included on the abstract and no claims were provided. However, both assets were on-site and in use.

The former interim Superintendent told us they did not use tracking tags or inventory labels because they did not realize the benefit of using them to track inventory and because they trusted Town employees and did not think it was necessary. However, because officials did not perform periodic inventory checks, add new Town equipment to the inventory list or properly dispose of Town assets, accountability of Town equipment could not be maintained. As a result, certain Town assets were not accounted for.

What Do We Recommend?

The Board should:

3. Adopt a written asset policy to define what a capital asset is, which assets need to be tracked, physical inventory procedures, procedures for the transfer and disposition of assets or the proper designation of an asset manager.
4. Establish and implement procedures to require assets to be recorded in a timely manner when they are received and to specify how often physical inventories should be conducted and compared with the inventory records.
5. Establish an asset disposition policy and procedures for the sale or disposal of unused assets to ensure sales and disposals are properly executed, documented and accounted for.
6. Formally approve the sale or disposal of assets deemed surplus or obsolete.

The Superintendent should:

7. Maintain complete, accurate and up-to-date asset inventory records, which include acquisition costs and current asset locations.
8. Ensure assets are recorded, with serial numbers if applicable, and affixed with asset tags for easy identification and tracking before placing the assets in service.

-
9. Conduct periodic physical inventories, follow up on differences between the records and the assets on-hand and update inventory records accordingly.
 10. Ensure Board authorization is obtained prior to asset disposal and assets approved for disposal are removed from the Town's active inventory records.

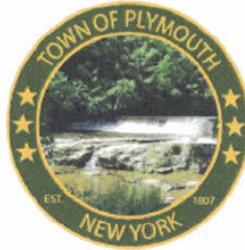
Appendix A: Changes in Officials

During our audit period of January 1, 2018 through May 31, 2023, the Town had two Supervisors and three Superintendents who were elected and/or appointed.

The Board appointed the current Supervisor on May 31, 2023, who was later elected on November 7, 2023. The former elected Supervisor served from January 1, 2016 through May 30, 2023.

The Board appointed the current Superintendent on June 21, 2023, who was later elected on November 7, 2023. The former interim Superintendent was also appointed by the Board and served from November 15, 2022 through May 31, 2023. Before the interim Superintendent, there was a former elected Superintendent who served from January 1, 2018 through November 3, 2022.

Appendix B: Response From Town Officials



March 10, 2025

Office of the State Comptroller
Division of Local Government & School Accountability
RDU-CAP Submission
110 State Street, 12th Floor
Albany, NY 12236
Attn: Mr. Lucas Armstrong

Audit Period January 1, 2018-May 31, 2023
Audit Period - Disbursements and Asset Inventory Management was extended to November 20,2023

Response-For the Town of Plymouth Employee Benefits Report # 2023M-176
Response- For the Town of Plymouth Fuel and Motor Oil Inventories and Procurement Report # 2024M-16
Response -For the Town of Plymouth Highway Department Disbursements and Asset and Inventory Management Report # 2024M-121

Dear Mr. Armstrong

The Town of Plymouth Supervisor and Highway Superintendent generally agree with the findings and recommendations in these draft audit reports.

We appreciate all of your time and guidance with the audit procedure. We also ask for your patience and understanding, as we go through the process of correcting these extensive findings.

Sincerely

Patricia A. Murray
Town of Plymouth Supervisor

Louis D. Redenback
Town of Plymouth Highway Superintendent

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 Town officials and reviewed Town policies, procedures and claim packets to determine the adequacy of the claims audit process. We also reviewed the Town's process for asset management.
- We reviewed disbursement journals for the audit period and selected all 732 disbursements totaling \$1.9 million that included payments for parts, tires, solvents and stone products and traced to the abstracts, claim voucher packets and canceled check images to determine whether they were supported, delivered to the Town, approved by the Board and paid by the Town. We reviewed the invoices from this sample for any commonly used parts which could be used for a personal vehicle and verified that they were for proper Town use.
- For all 352 parts purchased totaling \$9,769 that were not compatible with Town vehicles or equipment, we determined whether any of those parts were compatible with employees' personal vehicles.
- We reviewed all canceled check images for reimbursements to officials and employees and payments to higher-risk vendors and judgmentally selected a sample of 217 payments totaling \$131,867. The sample included all checks to the former Supervisor, former Superintendents, highway employees, bookkeeper (125 payments totaling \$36,650) and lumber yards (32 payments totaling \$6,273). We also selected a sample of 10 payments per year of our audit period from the disbursement journals paid to vendors (60 higher-risk payments totaling \$88,944) and traced these to claim packets or expense reimbursement forms to determine whether the disbursements were properly supported and for appropriate Town purposes. In addition, we compared disbursement journals with bank statements and check images for discrepancies to identify improper payments and to determine the nature of any unsupported disbursements.
- We reviewed the asset inventory list and insurance policies from 2018 through the end of our audit period and identified 122 Town-owned vehicles and equipment. We then used the inventory list to trace selected assets to determine whether they were on-site and in use.
- We reviewed disbursement journals for the audit period for all 64 disbursements totaling \$1.2 million that included new equipment purchases and determined 162 individual pieces of equipment totaling \$111,683 were purchased. We then traced these disbursements to claim voucher packets and canceled check images to verify that they were properly supported, approved by the Board, paid by the Town and were on-site.
- We identified all 59 assets from the inventory (48 totaling \$245,935 and 11 without an assigned value) that were no longer on-site or in use and reviewed Board meeting minutes to determine whether the disposition of the asset was approved by the Board and that it was removed from the inventory records.

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 in the Town Clerk's office.

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

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

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

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