



# Town of Wilson

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## Fuel Procurement and Monitoring

2024M-131 | February 2025

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# Report Highlights

## Town of Wilson

### Audit Objective

Determine whether the Town of Wilson (Town) officials properly procured, monitored and accounted for diesel and gasoline fuel.

### Key Findings

Town officials did not properly procure, monitor or account for fuel. Specifically, the Highway Superintendent (Superintendent) and Town Board (Board) did not provide adequate oversight of fuel, including procuring fuel in compliance with competitive bidding requirements and the Town's procurement policy, controlling fuel access, safeguarding fuel inventory, monitoring fuel usage, maintaining perpetual inventory records, performing inventory reconciliations or establishing clear written guidance. Town officials:

- Procured diesel and gasoline fuel totaling \$117,720 without competition.
- Did not secure access to the fuel pumps or maintain records for fuel usage or inventory. For example, during the audit we observed that anyone could access and pump fuel from the Town's fuel tanks without a key fob or other control to ensure only Town employees used the fuel for Town business. Because officials did not establish controls to safeguard the Town's fuel, Town officials cannot ensure that almost \$118,000 in fuel purchases during our audit period were used solely for Town purposes.
- Did not have a method for allocating fuel purchases to the operating and special district funds. As a result, certain taxpayers were charged for fuel in an inequitable manner.

### Recommendations

The audit report includes 13 recommendations that, if implemented, will improve the Town's fuel procurement, monitoring and accounting practices.

Town officials agreed with our recommendations and indicated they have initiated corrective action.

### Audit Period

January 1, 2022 – August 28, 2024

We extended our audit period back to January 1, 2018 to review the purchase of the fuel management system currently in place at the Town.

### Background

The Town is located in Niagara County and has a population of approximately 5,750 residents. The Town is governed by a five-member elected Board which includes the Town Supervisor (Supervisor) and four council members. The Board is responsible for the general management and control of the Town's financial affairs. The Supervisor is the chief fiscal officer, and an appointed bookkeeper maintains the Town's financial records.

The highway department is supervised by an elected Superintendent, who began his term on January 1, 2022, and has six full-time employees, one clerk and one seasonal employee. In addition to maintaining Town roads, the Superintendent is responsible for supervising the Town's water and sewer operations.

#### Quick Facts

2024 Fiscal Year	
Budgeted Appropriations Operating Funds	\$4.4 million
Highway Fund Town-wide and Town-outside-village Appropriations	\$1.2 million
Highway Fund Town-wide and Town-outside-village Actual Expenditures	\$1.0 million
Town Road Miles	42
Town Vehicles	13

# Fuel Procurement and Monitoring

## How Should Town Officials Procure Fuel?

When procuring fuel, town officials must comply with New York State General Municipal Law (GML) Section 103 which generally requires towns to solicit competitive bids for purchase contracts that exceed \$20,000 and contracts for public work that exceed \$35,000. In determining whether the dollar threshold will be exceeded, a town must consider the aggregate amount reasonably expected to be spent on all purchases of the same commodities or services to be made within the 12-month period commencing on the date of the purchase, whether from a single vendor or multiple vendors.

In lieu of seeking competitive bids, a town is authorized to procure goods and services using certain county contracts and State contracts available through the New York State Office of General Services (OGS). These exceptions to competitive bidding requirements allow towns to benefit from the competitive process already undertaken by counties and the State.

When purchases do not exceed the bidding threshold, they must be made in accordance with a town's procurement policy and in a manner that fosters competition and avoids favoritism and wastefulness.<sup>1</sup> The Town's procurement policy requires all purchases of supplies or equipment that exceed \$20,000 in the fiscal year to be formally bid pursuant to GML Section 103. In addition, the procurement policy requires three written or faxed quotes for all estimated purchases of less than \$20,000, but greater than \$3,000, and two oral or faxed quotes for all purchases less than \$3,000 but greater than \$1,000.

## Officials Did Not Properly Procure Diesel and Gasoline Fuel

Town officials did not properly procure 20,651 gallons of diesel fuel totaling \$76,240 and 12,051 gallons of unleaded ethanol-free gasoline fuel totaling \$41,480 purchased from January 1, 2022 through May 29, 2024 (Figure 1). The Town purchased all of its fuel from one vendor during our audit period without advertising or obtaining competitive bids for diesel fuel, as required by GML, or obtaining quotes for gasoline fuel, as required by the Town's procurement policy.

**Figure 1: Total Fuel Purchased January 1, 2022 through May 29, 2024**

Year	Diesel		Gasoline	
	Purchase Cost	Gallons	Purchase Cost	Gallons
2022	\$35,587	8,918	\$15,124	3,945
2023	27,837	7,708	14,018	4,039
2024 <sup>a</sup>	12,816	4,025	12,338	4,067
<b>Total</b>	<b>\$76,240</b>	<b>20,651</b>	<b>\$41,480</b>	<b>12,051</b>

<sup>a</sup> Through May 29, 2024

In 2022 and 2023, the Town's diesel fuel purchases exceeded the \$20,000 bidding threshold each year; therefore, officials were required to competitively bid the purchase contract pursuant to GML. Gasoline purchases did not exceed the competitive bidding threshold; however, the Town's procurement policy required officials to obtain written quotes from three different vendors, which the officials did not obtain.

<sup>1</sup> GML Section 104-b requires the governing board to adopt written policies and procedures governing the procurement of goods and services that are not subject to statutory bidding requirements.

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Had the Town used an OGS vendor contract, it could have saved \$5,809 on the 20,651 gallons of diesel fuel purchased over the three years reviewed. Additionally, the Town could have purchased regular unleaded fuel from an OGS contractor for \$6,534 less than the amount it paid for ethanol-free gasoline fuel. To obtain the contract pricing offered through OGS, Town officials would need to submit the Town's necessary fuel requirements for the upcoming contract period to OGS, prior to the awarding of such contracts, or reach an agreement with the OGS contract vendor. The Superintendent told us that they used ethanol-free gasoline fuel rather than regular unleaded gasoline fuel, because it was more efficient and better for smaller equipment engines such as chainsaws and lawn mowers. However, the Town used the more expensive ethanol-free gasoline fuel not only in smaller equipment, but also in the Town's pick-up trucks. The Superintendent could not provide us with industry standards to demonstrate that this fuel was more efficient or provided another benefit that would justify the higher cost per gallon.

The Superintendent stated that the Town has used the same vendor for fuel since before he took office on January 1, 2022. The Superintendent was not aware of the Town's procurement policy requirements and told us that the Board never requested written quotes or competitive bids for fuel purchases. The Supervisor and three council members stated that because they were generally new to their elected positions, they were not yet familiar with the Town's procurement policy and practices. Although three of the five council members began their first term on January 1, 2024, the Supervisor served as a council member since January 2021 prior to being appointed Supervisor in February 2024. However, as elected officials, the Superintendent and council members are responsible for ensuring compliance with GML Section 103 and the Town's procurement policy and should be aware of these requirements. In addition, although the Board audited all claims prior to payment, Board members did not ensure that procurement statutes and policy requirements were followed.

Town officials and employees should be familiar with their procurement responsibilities and the Town's procurement policy. When officials do not know their responsibilities, or they deviate from established procurement guidelines, they cannot provide assurance that purchases are a prudent and economical use of public funds and in the best interests of taxpayers, and that purchases are not influenced by favoritism or extravagance and subject to possible waste, corruption or fraud.

To assist local officials, the New York State Office of the State Comptroller (OSC) provides various publications and training tools, including our Local Government Management Guides titled *Seeking Competition in Procurement* and *Improving the Effectiveness of Your Claims Auditing Process*, as well as webinars through our OSC's *Academy for New York State's Local Officials* (Figure 2).

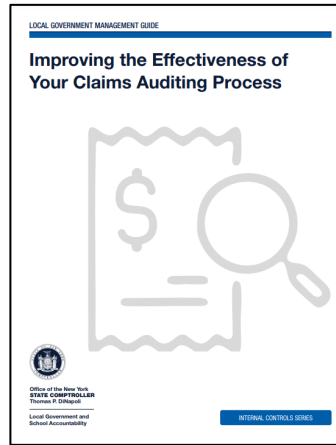
FIGURE 2

## OSC Publications and Webinars



*Local Government Management Guide – Seeking Competition in Procurement*

<https://www.osc.ny.gov/files/local-government/publications/pdf/seeking-competition-in-procurement.pdf>



*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>



*Webinar: Seeking Competition in Procurement*

The Office of the State Comptroller's Legal Division discusses legal requirements for competitive bidding, including statutory amendments to the GML 103 and various exceptions to the bidding requirements.

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

## How Should Town Officials Monitor Fuel Access and Usage to Safeguard Fuel Inventory?

Town officials are responsible for designing controls over fuel usage to safeguard fuel inventory against loss, waste and misuse. Monitoring fuel usage requires that accurate records are maintained and reviewed. When an automated fuel pump system is used, individuals responsible for fueling town vehicles and equipment should be provided guidance on their responsibility to accurately record the user, vehicle and mileage information into the system so that fuel usage can be monitored.

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Officials should maintain perpetual fuel inventory records that show the amount of beginning inventory, amount of fuel purchased, amount of fuel used and the balance remaining. They should also maintain a complete and accurate list of authorized users. Transaction reports generated by the system should be maintained and reviewed periodically for reasonableness. For example, officials should periodically reconcile delivery and perpetual inventory records to actual fuel tank levels and investigate and resolve any material discrepancies. These types of measures help to monitor fuel usage and provide assurance that fuel usage is accounted for and only used in town vehicles and equipment.

### **The Superintendent Did Not Monitor Fuel Usage**

The Superintendent did not monitor fuel usage or maintain fuel usage and perpetual inventory records. In 2018, the Town spent approximately \$220,000 in total for the removal of its existing fuel tank, two new fuel tanks (a 2,000-gallon tank for gasoline and a 4,000-gallon tank for diesel), new fuel pumps and a new computerized fuel management system. The computerized fuel management system accounted for approximately \$19,000 of the total amount spent when the new tanks were purchased and had the capability to track and monitor fuel by vehicle or piece of equipment, as well as maintain a perpetual inventory record. The system could also generate transaction reports on fuel usage, including the time and date, the employee who operated the pump and which vehicle was refueled. This system was purchased while the former Superintendent was in office, and the current Superintendent and Supervisor did not know if it was used at the time. However, the Superintendent did not use the system to monitor fuel usage during our audit period. He told us that he did not download the fuel management system software because he was unaware that it was part of the fuel management system.

In addition, the Superintendent did not properly secure access to fuel pumps. The fuel pumps were located behind the highway garage, and there was a fence between the pump and the road. However, the fence did not enclose the entire yard and the gate was generally open during business hours, leaving the fuel pumps accessible to the neighboring properties. Although the Town had security cameras monitoring the fuel pumps, the footage was not reviewed to verify that only Town vehicles were fueled using the pumps. Moreover, the fuel management system had two settings, one requiring that a key fob<sup>2</sup> is inserted and a personal identification number (PIN) is entered to dispense fuel, and another which allowed fuel to be dispensed without any access controls. When we observed the fuel pumps during our audit, the pumps were in the setting that dispensed fuel to anyone who could physically access the fuel pumps. Because no fuel logs were maintained, we could not determine how long the fuel pumps were in this setting. The Superintendent stated that the pump had only been in this setting for a few days since the fuel service representative was recently running tests on the system. However, when we spoke to the fuel service representative, he stated that the system was on this setting prior to performing his tests. Regardless, without using the existing fuel management system or another method to monitor fuel usage and prevent unauthorized access, there is an increased risk that the fuel could be used for purposes other than Town operations. For perspective, the Town purchased nearly 32,000 gallons of fuel at a cost of almost \$118,000 during the 32-month audit period, but officials have no records or assurance that the fuel was used for official Town operations.

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<sup>2</sup> A small programmable device typically used in place of a key to remotely initiate the action of another device, such as a fuel pump.

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The Superintendent and Supervisor told us they were not aware that the Town was not using the full capabilities of the fuel management system. The Superintendent said he did not receive any information or training pertaining to the system or realize that he needed to monitor fuel usage. Before we completed fieldwork, after we discussed our concerns with Town officials, they began working with a representative from the fuel management company to begin using the system to its full capabilities.

### **How Should Town Officials Account for Fuel?**

Town services are often provided to all taxpayers within a town; therefore, all taxpayers bear a proportionate share of the cost of these services, usually through general fund real property taxes. However, some services, such as water or sewer services, are provided to certain properties within a special district for those specific services, and the cost of these services are billed to the properties within those districts. When allocating service costs amongst different tax bases, it is important for town officials to accurately budget and record fuel expenditures in the proper funds to maintain taxpayer equity.

Additionally, because the Village of Wilson is geographically located within the boundaries of the Town, real property taxes levied for highway fund purposes are derived from two different tax bases and two funds are maintained – the highway fund town-wide and the highway fund town-outside-village (TOV). A highway fund town-wide should have a tax base that encompasses the entire town, including the village. A highway fund TOV should have a tax base that includes only the portion of the town that lies outside the village’s boundaries. Generally, expenditures must be budgeted in the highway fund town-wide unless statute requires or permits them to be accounted for in the highway fund TOV. New York State Highway Law Section 277 sets forth the funds in which a town can budget and account for highway department expenditures. Real property taxes for road repairs and improvements are raised in the area outside of the village. Real property taxes for bridges, machinery and the removal of road obstructions are raised town-wide.

### **Town Officials Did Not Always Properly Account for Fuel Charges**

Town officials did not always properly account for fuel charges, because they did not equitably distribute the fuel charges between the appropriate operating funds. The highway department used fuel for daily operations in the highway fund town-wide, the highway fund TOV and the water fund (i.e., water district). As such, the Superintendent needed to monitor how much fuel was used and accurately record and equitably distribute fuel expenditures to the proper funds based on actual usage. The majority of the fuel charges were accounted for in the highway fund town-wide and some charges were accounted for in the water fund. However, no charges were accounted for in the highway fund TOV (Figure 3).



We reviewed all 21 fuel charges totaling almost \$118,000 from January 1, 2022 through May 29, 2024 and determined that \$98,176 (83 percent) of fuel charges were recorded in the highway fund town-wide and \$19,545 (17 percent) of fuel charges were recorded in the water fund. More specifically:

- All diesel purchases were recorded in the highway fund town-wide;
- In 2022, all gasoline purchases were recorded in the water fund;
- In 2023, one gasoline purchase was recorded in the water fund and three gasoline purchases were recorded in the highway fund town-wide; and
- In 2024, all gasoline purchases were recorded in the highway fund town-wide.

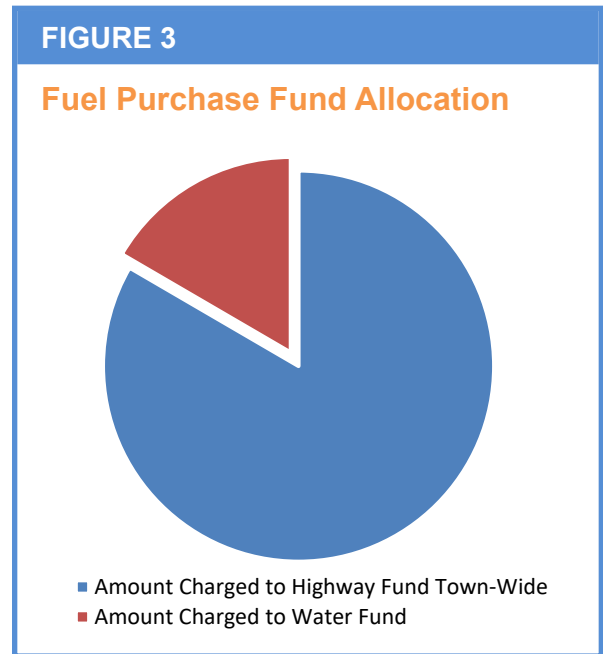
Because the highway fund TOV did not have any fuel expenditures, taxpayers living outside the Village of Wilson received an additional benefit resulting in taxpayer inequity.

The Superintendent and Supervisor could not explain how fuel charges were allocated, and they were not aware of how to properly distribute fuel charges. Without a system or process in place for monitoring fuel use, officials could not use that information to equitably distribute fuel charges and ensure costs were recorded in the appropriate funds. As a result, Town officials and OSC auditors could not determine whether fuel expenditures were charged to the operating and special district funds accurately based on actual usage.

### What Do We Recommend?

The Supervisor and Board should:

1. Familiarize themselves with the requirements of the Town's procurement policy and the available training resources indicated in this report that focus on proper procurement practices.
2. Monitor for and enforce compliance with the procurement policy when reviewing purchases during the audit of claims, and ensure the Superintendent procures fuel in compliance with competitive bidding statutes and the Town's procurement policy.
3. Encourage the Superintendent to use the fuel management system or develop appropriate procedures for monitoring fuel usage.
4. Ensure that the Superintendent is provided with sufficient training related to proper fuel management and the Town's fuel management system and its capabilities.



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5. Ensure the fuel pumps are adequately secured and can only be accessed by authorized users.
  6. Ensure fuel expenditures are charged equitably to the operating and special district funds.

The Superintendent should:

7. Familiarize himself with the requirements of the Town's procurement policy and the available training resources indicated in this report that focus on proper procurement practices.
8. Competitively bid aggregate purchases of fuel, which are expected to exceed the thresholds established by GML Section 103 and the Town's procurement policy.
9. Obtain quotes for fuel procurements when required by the Town's procurement policy.
10. Maintain perpetual inventory records which properly account for the physical volume of fuel in both tanks, fuel purchased and fuel usage, and periodically perform fuel inventory reconciliations and investigate any irregularities between the amount of fuel purchased and used, either by using the current fuel management system to its full capabilities or another appropriate method.
11. Physically secure the Town's fuel pumps to restrict access and review fuel tank surveillance footage regularly to ensure unauthorized users have not accessed the pumps.
12. Attend training related to fuel management and the Town's fuel management system to become more familiar with the system's capabilities and available reports.
13. Track fuel usage by fund and allocate fuel expenditures to the proper operating or special district fund based on actual use.

# Appendix A: Response From Town Officials

## TOWN OF WILSON

375 Lake Street  
P.O. Box 537  
Wilson, New York 14172-0537



*Wm. Anthony Evans, Supervisor*  
(716) 751-6704 Fax (716) 751-6706

*A. Diane Muscoreil, Town Clerk / Tax Collector*  
(716) 751-6704 Fax (716) 751-6706

[www.wilsonnewyork.com](http://www.wilsonnewyork.com)

February 6, 2025

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

Dear Ms. Myers:

This correspondence serve as the Town of Wilson’s official response to the Office of the State Comptroller report # 2024M-131 regarding Fuel Procurement and Monitoring covering the audit period of January 1, 2022 – August 28, 2024.

On behalf of the Town Board, we would like to thank your office for the local government partnership and professionalism exhibited by your team throughout the process.

The Town of Wilson seeks continuous improvement in our business operations and is appreciative for the analysis and recommendations offered by your team. We are grateful for the opportunity your team provided us to review the draft report for completeness and accuracy, and we offer the following responses to your key findings and recommendations:

The Supervisor and Board should:

1. Familiarize themselves with the requirements of the Town’s procurement policy and the available training resources indicated in this report that focus on proper procurement practices.

Response: The Town Board made significant changes to the procurement policy that was ultimately adopted October 16, 2024. During the drafting of the same, each board member actively participated in the thorough process. All board members have been encouraged to familiarize themselves with all elements of the policy.

2. Monitor for and enforce compliance with the procurement policy when reviewing purchases during the audit of claims, and ensure the Superintendent procures fuel in compliance with competitive bidding statutes and the Town’s procurement policy.

Response: Board members are encouraged to maintain a working knowledge of all aspects of the new procurement policy as well as established state guidelines.

3. Encourage the Superintendent to use the fuel management system or develop appropriate procedures for monitoring fuel usage.

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Response: The fuel management system at the highway facility is operational. Continuous training and software updates have been implemented.

4. Ensure that the Superintendent is provided with sufficient training related to proper fuel management and the Town's fuel management system and its capabilities.

Response: The Superintendent is current with all training and proper procurement procedures relating to the fuel monitoring system. The Superintendent has been instructed to engage in continuing education of this system.

5. Ensure the fuel pumps are adequately secured and can only be accessed by authorized users.

Response: Multiple levels of security have been implemented at the highway facility for fuel pumps. Specific examples include shut-off of pumps during non-working hours and a key fob with security code structure to access pumps.

6. Ensure fuel expenditures are charged equitably to the operating and special district funds.

Response: The fuel management system has helped to automate the process by which fuel is now being properly to appropriate districts within the Town.

The Superintendent should:

7. Familiarize himself with the requirements of the Town's procurement policy and the available training resources indicated in this report that focus on proper procurement practices.

Response: The Superintendent has been actively reviewing state resources relative to procurement and reporting to the Town Board at monthly meetings relative to activities and purchases.

8. Competitively bid aggregate purchases of fuel which are expected to exceed the thresholds established by GML Section 103 and the Town's procurement policy.

Response: With oversight of the Town Board, the Superintendent is encouraged and expected to focus on the Town's procurement policy when purchasing all goods and services.

9. Obtain quotes for fuel procurements when required by the Town's procurement policy.

Response: The Superintendent intends to obtain quotes within the newly adopted town procurement policy.

10. Maintain perpetual inventory records which properly account for the physical volume of fuel in both tanks, fuel purchased and fuel usage, and periodically perform fuel inventory reconciliations and investigate any irregularities between the amount of fuel purchased

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and used, either by using the current fuel management system to its full capabilities or another appropriate method.

Response: The Town Board will receive monthly accounting of fuel inventories and usage at the highway facility.

11. Physically secure the Town's fuel pumps to restrict access and review fuel tank surveillance footage regularly to ensure unauthorized users have not accessed the pumps.

Response: Surveillance cameras are onsite and operational. The majority of the operational fleet is stored indoors within a secure building and usage of pumps now require key fob and security code access.

12. Attend training related to fuel management and the Town's fuel management system to become better familiar with the system's capabilities and available reports.

Response: Superintendent has completed online software training and intends to engage in continuing education on the fuel management system.

13. Track fuel usage by fund and allocate fuel expenditures to the proper operating or special district fund based on actual use.

Response: The fuel management system has helped to automate the process by which fuel is now being properly to appropriate districts within the Town

The Town of Wilson appreciates the hard work, thorough effort and communication with the auditors during this process. We understand and acknowledge our fiduciary responsibility to safeguard taxpayer resources and we will make the recommended changes in our corrective action plan in order to continuously improve our financial practices.

Very truly yours,

William Anthony Evans  
Town Supervisor

## Appendix B: Audit Methodology and Standards

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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 Board members and Town officials and reviewed policies and procedures to gain an understanding of the processes in place for the procurement, monitoring and accounting of diesel and gasoline fuel.
- We reviewed all fuel invoices and supporting documentation from January 1, 2022 through May 29, 2024 to determine whether they were procured competitively. We also compared the diesel and gasoline fuel prices to the OGS State contract price at the time of purchase to determine whether the Town could have paid less for fuel by utilizing an OGS contracted vendor in the area.
- We reviewed documentation from the 2018 purchase of the fuel tanks, pumps and management system to determine whether the Town purchased a fuel management system. We also spoke with representatives from the company supporting the fuel management system to verify that the system had the capability to assist officials with safeguarding and monitoring fuel.
- We observed the Town's fuel pumps and facilities to determine the process for accessing the fuel pumps and refueling vehicles and to assess the physical security of the highway yard where the fuel system was located.
- We reviewed the accounting records and fuel claim voucher packages from January 1, 2022 through July 31, 2024 to determine how Town officials accounted for fuel expenditures and whether the expenditures were properly distributed between the funds.

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 C: Resources and Services

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### **Regional Office Directory**

[www.osc.ny.gov/files/local-government/pdf/regional-directory.pdf](http://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](http://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](http://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](http://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](http://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](http://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](http://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](http://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](http://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](mailto:localgov@osc.ny.gov)

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

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

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

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

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

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