

# Finger Lakes Community College

## Credit Card and Travel Expenditures

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JANUARY 2020

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OFFICE OF THE NEW YORK STATE COMPTROLLER  
Thomas P. DiNapoli, State Comptroller

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# Report Highlights

## Finger Lakes Community College

### Audit Objective

Determine whether College officials adequately monitored credit card and travel expenditures.

### Key Findings

- The College could have saved \$18,135 on 76 lodging claims by using the United States General Services Administration (GSA) per diem rates.
- A credit card company was allowed to directly withdraw 18 payments totaling approximately \$4 million from the College's bank account prior to audit.
- A travel agent who is not an employee uses their College credit card to automatically charge fees.

### Key Recommendations

- Revise the credit card policy to address authorizations, restrictions, safeguards and documentation over use.
- Revise the travel policy to reflect the actual practices used by the College and include maximum reimbursement rates, such as GSA per diem rates, for lodging, meals and mileage.
- Ensure all credit card claims are audited prior to payment and adequately supported.
- Discontinue allowing the credit card company to directly access the College's bank account to withdraw funds.

College officials disagreed with certain aspects of our findings and recommendations, but indicated they have initiated corrective action. Appendix B includes our comments on issues raised in the College's response letter.

### Background

Finger Lakes Community College (College) is located in the City of Canandaigua in Ontario County and has three satellite campuses. A 10-member Board of Trustees (Board) governs the College and is responsible for general oversight of the College's financial and educational affairs. The Vice President of Administration and Finance is responsible for overseeing the offices that manage non-academic operations including the Controller's office.

#### Quick Facts

2018-19 Appropriations	\$56.3 million
Credit Card Expenditures September 1, 2017 – February 28, 2019	\$3.5 million
Travel Expenditures September 1, 2017 – March 7, 2019	\$616,000
Credit Cards Issued	47

### Audit Period

September 1, 2017 – August 22, 2019

# Credit Card and Travel Expenditures

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## How Should College Officials Ensure Credit Card and Travel Expenditures Are Supported and Necessary?

An effective credit card policy provides guidance for authorizing, restricting, safeguarding and documenting the use of credit cards. For example, a credit card policy should address card distribution and use and procedures for monitoring usage. Further, a policy should include guidelines for keeping cards in safe locations when not being used by authorized personnel, describe allowable purchases and documentation requirements and establish reasonable credit limits.<sup>1</sup>

General Municipal Law<sup>2</sup> authorizes community colleges to pay for actual and necessary expenses of travel, meals, lodging, registration fees and tuition fees incurred by officers and employees while attending conferences. As a general rule, for conference expenses to be considered “actual and necessary,” an expenditure must have been made, been incurred of necessity, and the amount of the expense must be no greater than reasonably necessary. The law<sup>3</sup> also provides that conference travel must be for official business and must be made utilizing a cost-effective and reasonable method of travel.

Per the College’s travel authorization and reimbursement policy, only those travel expenses that are actual, necessary and reasonable will be reimbursed. An approved travel authorization form is required for travel to conventions, conferences, student field trips, travel courses, etc. A travel authorization form must be prepared in advance and signed by the required authorizing officials. In general, travel authorizations must be approved by the appropriate department chairperson, department head or Associate Vice President, as well as the appropriate Vice President. The maximum amount requested should reflect all expenses expected to be incurred and paid by the College. If additional costs are discovered prior to departure, the employee should submit a second authorization for travel expenses form marked “supplemental” to the Controller through the proper channels for the additional amount required.

An effective and easy way to ensure that travel and conference expenses stay within reasonable limits is to adopt the federal lodging, meal<sup>4</sup> and mileage guidelines as the maximum travel rates. The GSA publishes rates for lodging and meals that federal officers and employees cannot exceed. Other measures, such as a certification of attendance and/or completion before reimbursements are made can also ensure that only actual and necessary expenses are incurred.

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1 For best practices refer to Credit Card Accountability - Minimizing the Risk of Error, Misuse and Fraud <https://www.osc.state.ny.us/localgov/costsavings/creditcard.htm>

2 General Municipal Law, section 77-b(3)

3 Ibid.

4 General Municipal Law, section 77-c restricts per diem meal allowances to no more than the federal reimbursement rate.

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A college may use the services of a travel agent to facilitate travel arrangements for employees. However, the college should enter into a written agreement to indicate the services to be provided and the cost of the services. In addition, the college should obtain quotes for these services if required by the college's procurement policy and negotiate the fees charged.

Like most claims against a college, credit card and travel reimbursement claims should be audited prior to payment to ensure proposed payments represent actual and necessary expenditures. The claims auditing process involves reviewing supporting documentation contained in the claim packet including appropriate approvals, travel forms, receipts and other documentation to ensure that the claim represents a legitimate charge. The auditing official should be looking for completeness, accuracy and original documentation.

### **The College's Credit Card and Travel Authorization and Reimbursement Policies Are Not Adequate or Enforced and the College Could Have Saved Money**

The College's credit card policy is inadequate because it does not address card distribution and use or procedures for monitoring usage. In addition, the policy does not identify the individuals authorized to use the cards, set daily limits, block certain types of vendors or describe the types of purchases allowed and the documentation necessary to support purchases. Although the policy states a College credit card could be used for purchases of \$250 or less when a quick turnaround is needed and that any exceptions to this dollar amount require approval by the Controller, this requirement was not enforced.

As of February 2019, there were 47 credit cards issued among 51 employees, 14 departments and a local travel agent. The cards had credit limits ranging from \$1 to \$500,000 with a combined total credit limit of \$1.13 million. Six cards had credit limits in excess of the statutory bidding thresholds and could therefore be used to make purchases without obtaining bids or quotes as required.<sup>5</sup>

College officials have developed a comprehensive, written travel authorization and reimbursement policy. However, the policy does not reflect the actual practices used by the College. For example, it does not specify the use of GSA rates for meals, yet these rates were implied in the policy and used in practice. Additionally, the policy did not provide guidance on the maximum reimbursement rates for lodging, but instead allowed for actual expenses.

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<sup>5</sup> General Municipal Law requires that purchase contracts of more than \$20,000 be competitively bid and the College's procurement policy requires written quotes for purchases between \$1,001 and \$19,999.

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College employees are encouraged to use a local travel agent rather than to book their own travel and seek reimbursement. Further, the College does not have an agreement for services with the travel agent. We were advised that the College never received quotes for travel agent services, as required by the College's procurement policy, and did not negotiate the fees charged. College officials have not revisited the relationship with the travel agency since starting to use it in 2013.

In addition, staff do not follow the authorization and approval process outlined in the travel authorization and reimbursement policy. Specifically, we found incomplete travel authorization forms were submitted without all the estimated expenses listed and several instances in which the appropriate approval signatures were not obtained. Finally, the travel authorization forms were only reviewed by the accounts payable clerk and not compared to the supporting documentation after travel was completed as required.

There were 1,777 travel claims from September 1, 2017 through March 7, 2019 totaling \$616,029. We reviewed 352 travel claims (20 percent) totaling \$113,344. All claims were for actual college purposes. However, 121 (34 percent) of the claims totaling \$29,666 did not have the required travel authorization forms on file; therefore, no money should have been expended.

In addition, 55 (9 percent) of the travel authorization forms were incomplete because they lacked any dollar amounts or reasonably expected expenses. Also, 41 (12 percent) of the travel authorization forms totaling \$18,690 did not have adequate approval prior to travel. Further, 97 (28 percent) travel claims exceeded estimated allowable travel expenses per the authorization forms by \$20,542.

Throughout our testing of travel claims and credit card transactions, we found the College is regularly paying more than necessary for lodging. Had the College required the use of the GSA per diem rates for lodging, the College could have saved \$18,135 for 76 lodging claims.

College officials have not adopted adequate policies for credit cards and travel expenses or entered into a written agreement for travel services. In addition, they have not followed their own procurement policy when selecting a travel agent or ensured that proper documentation was supplied. As a result, College officials are increasing the risk of fraud, waste or abuse. In addition, they have incurred unauthorized travel costs and missed cost savings opportunities by not utilizing the GSA rates for lodging.

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## **Claims Were Not Adequately Supported or Audited Prior to Payment and a Credit Card Company Electronically Withdrew Payments from a College Bank Account**

The College allows the credit card company to automatically withdraw payments from the College's bank account. This is completed prior to the audit of the credit card charges. We were told this was done to receive rebates on the charges made to the credit cards. The rebates are automatically deposited quarterly into the College's bank account.

Because of this program, the College has significantly increased its use of credit cards for purchasing and bill paying (e.g., recurring utility payments). From September 1, 2017 through February 28, 2019, there were 18 payments corresponding to 5,639 credit card transactions totaling \$4,004,238 and the College received \$110,625 from the rebate program.

The accounts payable clerk is responsible for reconciling all items on the credit card statements to supporting documentation. We were advised that a significant amount of time is spent on this process because some of the documents (e.g., receipts) are not submitted timely. While it is commendable that the Board and College officials are looking to generate revenue, there is no legal authority to allow a vendor to directly access the College's bank accounts and allowing such a practice exposes the College's funds to greater risk.

We reviewed 647 credit card transactions totaling \$439,856 for adequate approval and support. We found all 647 were paid prior to approval because the accounts payable clerk stated the department head and then the Controller review and approve all credit card transactions after the credit card company has already automatically withdrawn its payment. Although all 647 transactions were approved by a College official, there was no indication that 201 transactions totaling \$412,501 were approved by the Controller. Further, 146 (23 percent) of the 647 transactions totaling \$26,823 were not adequately supported by documentation in the claims voucher packets. We were able to determine that 132 of the 146 transactions were appropriate. However, there were 11 fraudulent transactions<sup>6</sup> totaling \$269 that were refunded and three questionable credit card transactions totaling \$113. The accounts payable clerk stated that she was contacted by the credit card company when the fraudulent activity occurred; however, it took months to be refunded for the fraudulent charges.

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<sup>6</sup> These transactions were not initiated by College officials, but were made by outside parties and identified as being fraudulent by the credit card company.

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Additionally, the College's travel agency has been issued a College credit card and automatically charges its fees to the credit card, rather than invoice the College for its services. These fees range from \$10 per hotel reservation to \$47 per international flight. We also found the travel agent does not provide adequate supporting documentation for airfare charges.

The failure to audit all transactions prior to payment and ensure they are adequately approved and supported increases the risk that College officials may pay claims for improper purposes. Furthermore, allowing a credit card company to directly access the College's bank accounts to electronically withdraw funds and allowing a non-employee to possess and cause charges to a College credit card places cash at unnecessary risk for loss or misappropriation.

### **What Do We Recommend?**

The Board should:

1. Revise the credit card policy to address authorizations, restrictions and safeguards over use.
2. Revise the travel authorization and reimbursement policy to reflect the actual practices used by the College and include maximum reimbursement rates, such as GSA per diem rates, for lodging, meals and mileage.

College officials should:

3. Obtain quotes for travel agent services, as required by the procurement policy, and enter into a written agreement with the travel agent.
4. Ensure all claims are audited before payment, and include all required approvals and supporting documentation.
5. Discontinue allowing the credit card company to directly access the College's bank account to withdraw funds.
6. Discontinue allowing the travel agent to possess and cause charges to the College's credit card.

# Appendix A: Response From College Officials



Board of Trustees  
Finger Lakes Community College  
3325 Marvin Sands Drive  
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(585) 785-1201

December 6, 2019

Office of New York State Comptroller  
Division of Local Government and School Accountability  
The Powers Building  
16 W. Main Street, Suite 522  
Rochester, NY 14614

Re: *Report of Examination 2019M-184*  
*Credit Card and Travel Expenditures*

The State Comptroller audit team informed the college staff that the initial risk assessment had not identified particular areas of concern, so the focus of the audit would be on two areas with inherent risk: travel and the use of credit cards.

We have reviewed the draft report provided to FLCC November 8, 2019, and have the following responses to the findings and recommendations it includes. We will provide a Corrective Action Plan (CAP) by December 31, 2019, that details actions to be taken to address the issues raised in the report, including a timeframe for taking proposed policy changes to the Board of Trustees for final approval.

## **How Should College Officials Ensure Credit Card and Travel Expenditures are Supported and Necessary?**

FLCC began a comprehensive review of all of its policies in the fall of 2018, updating and rewriting them over many months. The travel and credit card policies are among those currently under review, scheduled to be revised in the first quarter of 2020. The comments and recommendations of the OSC report will be particularly helpful in this process. The updated policies and procedures will provide more and better guidance on reimbursement for travel expenses and the appropriate distribution and use of credit cards.

Travel authorizations are approved in advance with travelers' best estimates before departure of total costs expected to be incurred for a trip. Upon completion of the trip, the traveler submits a travel claim that includes total actual expenses incurred. The travel claim form is accepted as a supplemental authorization request for amounts that exceed the original pre-trip estimates. The supervisor's signature on the travel claim represents both the supplemental authorization (where applicable) and approval of the reimbursement request. If the supplemental authorization is not granted, the travel claim form is returned and revised before being processed.

See  
Note 1  
Page 10

FLCC follows the GSA guidelines for per diem and mileage reimbursements, and for lodging whenever possible. The travel agent FLCC uses books lodgings at the GSA rate, if available. Because most of the travel by faculty, staff and students is for conferences and professional meetings held at specific hotels, the GSA rate is not always available.

See  
Note 2  
Page 10

A SUNY Institution

Finger Lakes Community College—a public, open access institution—provides quality education within a student-centered, college environment devoted to promoting long-term student success



**The College’s Credit Card and Travel Authorization and Reimbursement Policies Are Not Adequate or Enforced and the College Could Have Saved Money**

As stated above, FLCC’s travel and credit card policies and procedures are under review and will be revised to document more clearly the internal controls currently in place and to implement more where needed. The requirement for approval of credit card purchases greater than \$250, for example, usually is granted verbally over the phone or via email.

With the exception of those who primarily use their credit cards for travel expenses, authorized card holders must have approved requisitions or purchase orders (PO) on file with specified authorized vendors before they are allowed to use an FLCC credit card for purchases. Those POs are approved through the normal procurement process and purchases are reviewed monthly by Accounts Payable staff. The credit card is used as a convenient payment method, not as a procurement method. While it is conceivable that one of the credit cards could be used to make unauthorized purchases, the strict review process completed monthly by Accounts Payable staff immediately upon receipt of the consolidated credit card report (all credit cards are included on a single report) makes this highly unlikely. Any such purchases would be identified and the purchaser contacted for an explanation and possible discipline.

See  
Note 3  
Page 10

Credit cards with limits that exceed statutory bidding thresholds are held by Accounts Payable staff and are used exclusively by them for online payment of invoices generated through the normal procurement process or for ordering online from vendors that are authorized through consortia agreements or governmental contracts.

Of the 121 claims that did not have travel authorization forms on file, how many were local mileage claims? Inconsistent application of the requirement for a pre-authorization for local mileage has been identified as a particular problem that needs to be, and is being, addressed. The 41 travel authorization forms identified as not having adequate approval should be characterized as 12% of the total sample rather than as 18% of the subsample; just as the 97 that exceeded estimated expenses represent 28% of the total sample. The rationale for using a subsample as the denominator rather than the full sample is not adequately explained and distorts extrapolation to the full population. Nevertheless, there clearly are areas in travel reimbursement procedures that need attention.

See  
Note 4  
Page 10

**Claims Were Not Adequately Supported or Audited Prior to Payment and a Credit Card Company Electronically Withdrew Payments from a College Bank Account**

Autopayment for credit card charges is a widely used method for reducing processing costs and increasing timeliness of payments. The receipt of substantial rebates for quick payment from the credit card company is an additional incentive.

The finding that “there is no legal authority to allow a vendor to directly access College bank accounts” is inaccurate. According to NYS Consolidated Laws, such electronic transfers are authorized if the bank and college have an agreement in place and follow appropriate security procedures.

See  
Note 5  
Page 10



*NYS Education Law §6304. Financing of community colleges*

12. a. "...whenever an officer of a community college is authorized pursuant to law to disburse or transfer on behalf of the community college funds in the custody of the officer, that officer shall be authorized to disburse or transfer such funds by means of electronic or wire transfer...."

*NYS Uniform Commercial Code §4-A-202. Authorized and Verified Payment Orders*

"(1) A payment order received by the receiving bank is the authorized order of the person identified as sender if that person authorized the order or is otherwise bound by it under the law of agency."

We are not able to dispute the statement that "there was no indication that 201 transactions totaling \$412,501 were approved by the Controller" directly without seeing the actual transactions reviewed by the auditor. It is likely that the expected indication was a signature by the Controller. In some instances, the Controller indicates his review and approval by initialing documents rather than signing in full. In such cases, the auditor may have missed the initials at the bottom of the document.

See Note 6 Page 10
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The post-payment audit of credit card transactions occurs immediately upon receipt of the monthly consolidated credit card statement. Purchases on credit cards are pre-authorized either through a travel authorization form, requisition/purchase order, or verbal/email approval. We agree that procedures for documenting the authorization of credit card transactions are inconsistent.

While the risk of improper payments may be higher with a post- compared to pre-payment audit, we contend the prompt review of the consolidated credit card report each month greatly reduces exposure to that risk and that the rebates generated and increased efficiency of payment processing are positive inducements for assuming the risk. The vast majority of credit card transactions are pre-authorized purchases made in accordance with standard procurement practices, policies and regulations, with the use of the credit card as a preferred payment method for timeliness and efficiency.

We agree that documentation of FLCC's travel and credit card practices and policies must be improved. We also agree that continuation of the use of a travel agency requires a formal RFP process to ensure the best pricing and service guarantees.

Geoffrey Astles, Board Chair

## Appendix B: OSC Comments on the College's Response

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### Note 1

While this is the College's procedure, we found that when travel authorization forms were used, they were not always complete. We amended our report to indicate that we found 55 examples of incomplete travel authorization forms that were submitted without any estimated expenses listed, or reasonably expected expenses were not included.

### Note 2

Although College officials indicate that GSA guidelines are followed whenever possible, the College's travel policy does not clearly state travelers should follow GSA guidelines for meals or lodging or provide guidance on when it is acceptable to deviate from GSA rates.

### Note 3

The accounts payable clerk told us a significant amount of time is spent reconciling items on credit card statements because travelers did not submit documents (e.g., receipts) timely and at times not at all, requiring the clerk to contact the vendors directly to obtain receipts. As a result, the identification of fraudulent or improper credit card transactions is at times untimely.

### Note 4

We agree with the College's response and have modified how the percentages are calculated in our report.

### Note 5

There are no provisions in the law that allow an outside vendor to have direct debit access to a College's bank account. Further, an outside vendor is not an "officer" of the College. General Municipal Law Section 5-a clearly states that, subject to an agreement, it must be the local government officer that authorizes a transfer, not the financial institution. The cited section of NYS Education Law similarly provides that a College officer authorized by law to disburse funds shall be authorized to disburse such funds electronically. This section does not allow the vendor to initiate a College disbursement.

### Note 6

We initially provided College officials with a list of claims for our review, which they provided to us and we returned. We have again provided that list to College officials for their review. Our tests included documenting all notations, signatures and initials. We discussed the review process with the Controller and he stated that although he signs the travel authorization forms he does not necessarily review the documentation in detail.

## Appendix C: 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. To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We interviewed College officials and reviewed the Board of Trustees' meeting minutes and College policies and procedures to gain an understanding of College operations.
- Of the 1,777 travel claims, we randomly selected 175 (10 percent) from all travel expenditures from September 1, 2017 through March 7, 2019 using a sampling tool from a data analysis add-on. Of the remaining 1,602, we determined there were 695 reimbursements to individuals (payee descriptions were names) by using our professional judgment and scanning the payees for individual names. Of the 695, we selected all for the Controller and the Vice President of Administration and Finance totaling eight. We randomly selected 35 of the remaining 687, also using the sampling tool. From the remaining 652, we selected all claims over \$500, 53 total. From the remaining 599, we selected all reimbursements to those individuals who have been issued a College credit card, for an additional 113. Thirty-two of the claims selected were not related to employee travel. We determined whether funds were used for actual College purposes, necessary, and approved by tracing transactions to claim vouchers and determining whether claims were adequately supported (actual) and approved (necessary). We also traced claims to travel authorization forms to determine whether they were approved travel per the College's travel policy. We reviewed the travel authorization forms for adequate approval per the College's travel policy.
- We traced credit card transactions from the transaction history report to supporting documentation in the claims voucher packets. Not all credit card transactions on each voucher were tested, only those individual transactions selected for testing. We determined whether the vouchers were approved according to the credit card policy, had adequate documentation to support the tested transactions claimed on the voucher, and whether the purchase was for a legitimate College purpose.
- We selected 647 credit card transactions totaling \$439,856. From the 5,639 credit card transactions, we randomly selected 457 transactions using weighted risk. Of the remaining 5,182, we separated transactions pertaining to travel (food, lodging, miscellaneous travel, transportation and transportation services not elsewhere classified) for a total of 1,793 transactions. We randomly selected 179 (10 percent) of the 1793 credit card travel transactions. We also selected 11 utility transactions out of 378 using our professional judgment. These 11 transactions appeared to be outliers for the normal monthly utility transactions based on amount and frequency, and were not included in the random sample. Additionally, we traced all 149 sample transactions for the card used exclusively by the College's travel agent to employee travel authorization forms to determine if that travel was in fact College related. We also compared lodging rates paid by the College to the per diem rates that could have been used.

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We conducted this performance audit in accordance with GAGAS (generally accepted government auditing standards). 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.

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 of Trustees to make the CAP available for public review in the Board Clerk's office.

## Appendix D: Resources and Services

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### **Regional Office Directory**

[www.osc.state.ny.us/localgov/regional\\_directory.pdf](http://www.osc.state.ny.us/localgov/regional_directory.pdf)

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

[www.osc.state.ny.us/localgov/costsavings/index.htm](http://www.osc.state.ny.us/localgov/costsavings/index.htm)

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

[www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm](http://www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm)

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

[www.osc.state.ny.us/localgov/pubs/listacctg.htm#lmgm](http://www.osc.state.ny.us/localgov/pubs/listacctg.htm#lmgm)

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

[www.osc.state.ny.us/localgov/planbudget/index.htm](http://www.osc.state.ny.us/localgov/planbudget/index.htm)

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

[www.osc.state.ny.us/localgov/pubs/cyber-security-guide.pdf](http://www.osc.state.ny.us/localgov/pubs/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.state.ny.us/localgov/finreporting/index.htm](http://www.osc.state.ny.us/localgov/finreporting/index.htm)

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

[www.osc.state.ny.us/localgov/researchpubs/index.htm](http://www.osc.state.ny.us/localgov/researchpubs/index.htm)

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

[www.osc.state.ny.us/localgov/academy/index.htm](http://www.osc.state.ny.us/localgov/academy/index.htm)

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