

Patchogue-Medford Public Library

Non-Payroll Disbursements

OCTOBER 2019



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

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Report Highlights

Patchogue-Medford Public Library

Audit Objective

Determine whether the Board provided adequate oversight of non-payroll disbursements.

Key Findings

- Online payments totaling \$65,456 initiated by business office staff were not included on the warrants or audited by the Board.
- Of the 76 claims we reviewed that were paid in advance of audit, 26 totaling \$59,691 were not of the type legally permitted to be paid in advance.
- The Treasurer did not maintain custody and control of her signature stamp and check signatory policies were not followed.

Key Recommendations

- Develop policies and procedures for banking activities and online purchases.
- Ensure that all disbursements are audited by the Board, listed on the warrants and entered into the accounting records.
- Ensure the Treasurer maintains custody of her signature stamp and that bank account signature cards comply with Library policy.
- Establish and maintain a list of authorized credit card users.

Library 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 Library's response letter.

Background

The Patchogue-Medford Public Library (Library) is located in the Village of Patchogue (Village) in Suffolk County. The Library is a school district public library that received its charter from the New York State Board of Regents and is overseen by the New York State Education Department.

The Library is governed by a five-member Board of Trustees (Board) elected by Patchogue-Medford Union Free School District residents. The Board is responsible for the general management and control of financial affairs. The Board appointed a Library Director (Director), who is responsible for overseeing day-to-day administration. The Board-appointed Library Treasurer (Treasurer) is the custodian of all funds, and responsible for signing checks and disbursing funds under the Board's direction.

Quick Facts

2018-19 Budget	\$8.7 million
General Fund Non-Payroll Checks Issued for the Audit Period	2,733
General Fund Non-Payroll Disbursements for the Audit Period	\$4.6 million

Audit Period

July 1, 2017 – October 31, 2018

Non-Payroll Disbursements

How Should Officials Oversee Online Banking Activities?

A board should adopt comprehensive written policies and procedures designed to ensure that cash is safeguarded, including electronic bank transactions and online purchases. The policies should ensure that all such disbursements are supported by sufficient documentation, disbursed for appropriate purposes and audited and approved by the board before disbursement.

Online banking provides a way to directly access funds in library bank accounts. Users can review current account balances, recent transactions and transfer money between accounts, to external accounts or initiate direct payments to vendors. The board should adopt a policy that addresses online banking activities. The policy, at a minimum, should include a description of the type of online transactions permitted, who will authorize and record online transactions and who will have access to conduct online banking.

It is essential that library officials provide authorization for transactions before they are initiated. Employees who execute electronic transactions should not also record entries in the accounting records. When it is impractical to segregate these duties, a compensating control, such as supervisory reviews of these transactions, should be implemented.

The Board Did Not Properly Oversee Online Banking Activities

Library staff regularly use online banking services to pay certain bills by initiating electronic payments directly withdrawn from the general fund bank account. However, the Board has not adopted an online banking policy to establish limitations on such use.

Two business office staff, an office manager and an accounts payable clerk (clerk), each have access to the online bank account.¹ The staff member who initiates an electronic bank transaction also records the transaction as a journal entry in the financial system. In addition to electronic transactions initiated by staff, the bank and a third-party vendor automatically deduct fees directly from the bank account.

Although the Treasurer reviews the online bank transactions each month, these transactions are not authorized by the Treasurer or audited by the Board because such transactions are not included on the monthly warrants (list of claims to be approved for payment). In addition, the Board does not receive detailed transaction history for these payments.

Both the office manager and the clerk told us that the transactions they initiate are not included on the warrants because check numbers are not assigned for

¹ Each staff member has their own unique password to login.

entry into the system. Further, the Treasurer's monthly report to the Board shows one total amount for disbursements, which includes all outgoing funds – checks, online banking payments and amounts automatically deducted from the bank account. Therefore, the Board is not provided with a detailed list of online banking disbursements.

We reviewed all 111 electronic banking transactions for the audit period totaling \$110,653 to determine whether they were properly supported, authorized, recorded and for appropriate purposes. All these transactions were sufficiently supported and for appropriate purposes including 17 transactions totaling \$43,497 for employees' annuity deductions and 11 transactions totaling \$1,700 for bank fees.²

The remaining 83 transactions totaling \$65,456 were not audited by the Board but should have been and were not included on a warrant. For example, the Board did not audit payments to a cable company totaling \$5,935 for television and Internet service. Further, supporting documentation for 29 of these 83 transactions (35 percent) totaling \$55,552 did not show that the Director approved these payments. For example, the monthly invoice for a retirement contribution transaction totaling \$4,372, which was paid in December 2017, did not show any evidence that the Director approved or reviewed the payment for accuracy.

Further, 54 transactions totaling \$9,904 were initiated and recorded in the accounting records by the clerk and approved only by the office manager. We found that 15 of these transactions (28 percent) totaling \$2,563 were approved by the office manager after the transaction had already occurred. For example, a transaction totaling \$268 for a payroll processing service fee was automatically paid on July 14, 2017 but approved by the office manager on July 17, 2017, three days after the transaction occurred.

Although our review did not disclose any inappropriate banking activity, payments were made without Board approval or Treasurer's knowledge and authorization. Further, the Board did not provide sufficient oversight over business office staff whose duties were inadequately segregated because they were able to initiate and process electronic payments and record these transactions in the accounting records.

Without policies and procedures that adequately segregate duties and provide sufficient oversight, there is an increased risk that questionable online banking activity could occur and not be detected in a timely manner.

² These included 10 stop payment fees for lost checks and one insufficient funds fee.

How Should the Treasurer Control Her Signature Stamp?

A treasurer is responsible for disbursing funds, maintaining appropriate accounting records and providing a monthly report to the board. The board, at its discretion, may require that checks be countersigned by another library official and may authorize the use of a stamp to imprint checks with required signatures.

Library officials are responsible for establishing procedures to ensure the check signing process is effective and in accordance with library policies. To adequately safeguard and prevent unauthorized use, the treasurer should maintain custody of the signature stamp and directly supervise the check signing process.

The Treasurer Did Not Maintain Custody and Control of Her Signature Stamp

The Library bylaws state that the Treasurer is responsible for the care and custody of all Library funds and all payments and disbursements. The Board policy, last reviewed in July 2018, requires two signatures on all non-payroll disbursement checks and authorizes Board members, the Treasurer, Director, and Assistant Director as signatories for disbursement checks.

However, the bank signature cards completed by the Treasurer show that only one signature is required, which allows the bank to honor checks with one signature and is contrary to policy. Although not authorized by the Board, the Treasurer had a signature stamp that other employees (who were not authorized by the Board to sign checks) used to sign checks when she was unavailable.

Check signing and disbursement procedures included the Treasurer manually signing checks before the Board meeting, one board member (responsibility rotates monthly) providing a second signature on the checks at the Board meeting and the clerk mailing the checks the day following the Board meeting. However, we found that the Treasurer's signature stamp was in the custody of business office staff and used monthly by the clerk when the Treasurer was not present.

The Treasurer's stamp is kept in a locked closet in the business office to which business office staff have the key. The Treasurer does not maintain custody of her stamp or supervise its use. Further, the Treasurer told us that one complete month of disbursement checks were issued using the signature stamp because she was unavailable to sign them.³

We reviewed a sample of 557 disbursement checks for claims totaling \$956,178 to determine whether the two signature policy for non-payroll disbursement checks was followed and how often the signature stamp was used.⁴ We found

³ Although not during a month of our audit period

⁴ Refer to Appendix C for information on our sampling methodology.

that 80 checks totaling \$157,827 (17 percent) were issued using the Treasurer's signature stamp as the second signature on the checks.

Although the clerk told us that the stamp is used on time sensitive checks, such as utilities and credit card bills, 42 of the 80 checks (53 percent) were paid to vendors other than a utility or credit card company. Further, the credit card payments did not appear to be time sensitive. For example, a June 29, 2018 check totaling \$19,766 was issued using the Treasurer's signature stamp, which cleared the bank on July 6, 2018 but was not due until July 21, 2018.

In addition, two checks totaling \$1,347 cleared the bank with only the Treasurer's manual signature. While these checks were not signed by a second authorized signatory as required by the policy, both appeared to be for appropriate purposes. These checks were issued during September 2018, one was for a Medicare reimbursement and the other for a computer hardware warranty.

All checks signed with the signature stamp were for appropriate purposes. However, when a signature stamp is used, there is increased risk that the checks could be issued for inappropriate purposes. Further, because the signature cards provided to the bank did not require two signatures on checks, checks were issued and cleared the bank without the increased internal control protection required by the Board's policy of a second signature. The combination of a signature stamp that is not under the Treasurer's control and the lack of compliance with the dual signature requirement leaves the Library with the possibility of anyone with access to the signature stamp being able to stamp and cash a check without accountability for who actually used the stamp.

Which Types of Claims Are Permitted to Be Paid Before Audit?

New York State Education Law,⁵ with certain exceptions, requires the board to audit and approve all library claims before authorizing payment. The board may, by resolution, authorize payment in advance of audit for claims related to public utility services (electric, gas, water, sewer and telephone), postage, freight and express charges.⁶ All claims paid in advance of audit should be approved at the next regular Board meeting.

Board policy authorizes the Director to prepay utility bills, postage and other time sensitive items so that finance or late charges are not incurred. In addition, the policy permits the Director to pay these bills in the event of a lack of a quorum at a regular monthly meeting.

5 New York State Education Law, Section 259 (refer to the New York State Comptroller's (OSC's) Opinion 82-84 as an example).

6 Refer to OSC's Opinion 82-271

The Board Did Not Always Audit and Approve Claims Before Payment

The Director paid certain items in advance of audit that were not permitted to be paid in advance.

The clerk told us that various claims were paid before Board audit, such as utilities and credit card invoices because these claims have time sensitive due dates. The clerk prepares these claims by entering information into the financial software and printing these checks. The claim package is approved by the Director or Assistant Director, either of whom manually signs the check and the clerk uses the Treasurer's signature stamp for the second check signature. The checks paid in advance of audit are included on a warrant for Board approval at its monthly meeting.

We reviewed our previously discussed sample of 557 claims to determine how many of these claims were paid before audit. In addition, we determined whether the claims paid in advance were audited at the next Board meeting and legally allowed to be paid in advance of audit.

We found that 76 claims totaling \$153,211 (16 percent) were paid in advance of Board audit and approved by the Board at the next meeting. However, 26 of the 76 claims (34 percent) totaling \$59,691 were not of the type permitted to be paid in advance of audit as follows:

- Twelve checks totaling \$51,385 were paid to five credit card companies. For example, a check for \$19,766 paid to a credit card vendor was dated June 29, 2018 and cleared the bank on July 6, 2018. The Board approved the disbursement on July 18, 2018, 12 days after the check cleared the bank. Further, the invoice indicated the payment was due on July 21, 2018, 3 days after the Board approval, therefore, early payment was unnecessary.
- Three checks totaling \$6,080 were paid to the Village, a party rental vendor and a program event provider. These payments required advance approval by the Board but were paid before this approval. For example, a check for \$4,267 paid to the Village was dated July 21, 2017 and cleared the bank on July 26, 2017. The Board approved the disbursement on August 16, 2017, 21 days after the check cleared the bank.
- Eleven checks totaling \$2,226 were for petty cash replenishment. For example, a \$320 check made payable to petty cash was dated June 21, 2018 and cleared the bank on June 26, 2018. The Board approved the disbursement on July 18, 2018, 22 days after the check cleared.

When claims are paid before they are audited and approved by the Board, controls over the disbursement process are weakened. Without properly auditing and approving claims before payment, the Board does not have sufficient assurance that purchases are adequately approved or the goods and services are

actually received. As a result, officials may not detect and prevent overpayments or improper payments before they occur.

How Should Officials Oversee Credit Card Use?

Because credit cards can be used almost as easily as cash, it is critical that library officials oversee their use. A sound credit card policy requires that officials implement effective procedures before making credit cards available to employees. Library procedures should ensure that the board-adopted credit card policy is followed and that credit card disbursements are supported by appropriate documentation, properly recorded in the accounting records, for proper library purposes and properly authorized.

Additionally, authorized users should be identified, credit limits should be defined, cash advances should be prohibited, guidelines for Internet purchases and reward programs should be established and improper use should be recovered. Adequate credit card procedures help ensure that card use is monitored, unnecessary costs (e.g., finance or late charges) are prohibited and established procedures are followed.

The Credit Card Policy Was Insufficient and Not Followed

Library officials had six credit card accounts, including three bank issued credit cards issued by three different banks,⁷ one home improvement store account, one online shopping account and one office supply store account. The online shopping account includes two separate accounts for multiple users to access for purchases. Both of these accounts have the Library's credit card account information saved in the online account information for future use. Additionally, three credit card accounts (two bank credit cards and the home improvement store card) have associated reward programs.

The Board's credit card policy, reviewed in July 2018, addresses the use of credit cards for actual and necessary expenditures. The policy permits credit cards to be established in the names of the Library and the specific Director. In addition, the policy clearly states that the cards can be used only for Library purposes, that personal purchases and cash advances are prohibited and hardcopy documentation for each purchase must be delivered to the business office when the card is returned, on the same day the card is used. The policy also details disciplinary action for improper use.

⁷ Two of these accounts were closed during 2018.

We reviewed 16 credit card payments⁸ totaling \$52,793. Our review did not find any improper charges. However, we did identify the following instances where the credit card policy was not followed and areas where the policy and procedures could be improved:

- The policy did not address credit limits on credit card accounts. We found that credit card limits ranged from a low of \$5,000 to a high of \$50,000. Absent a need for a \$50,000 credit limit, risk could be reduced by requesting a lower limit.
- Although, the policy mentions authorized users, officials do not have a Board-approved list of authorized staff. The Director allowed individual staff to use the credit cards on an as needed basis. The office manager told us that staff sends her an email request for credit card use. The office manager receives verbal approval from the Director and emails the staff member an approval to use the card, after which the staff member signs the credit card out and in from the business office (on the same day).
- The policy did not address credit card reward programs, including whether this type of program would be permitted or how balances should be used and monitored. For example, one credit card had a reward balance of \$628. The clerk told us that she was unaware of the reward program or how to handle the balances. In addition, the clerk told us that business office officials have been in discussion with the Library's accounting firm on how to handle such balances.
- The policy did not address automatic recurring charges to the credit card account, whether this type of purchase would be permitted or how such charges would be monitored. For example, the June 2018 credit card statement included a \$45 automatic charge to a marketing software company, which recurred monthly without any initiation or approval needed by officials. Additionally, the Director could not provide us with Board approval for this contract.
- The policy did not address online purchasing, whether saving the credit card information for future use is permissible and how to safeguard the saved information in online accounts. The clerk told us that the online accounts were set up by the office manager for quick next-day delivery and so staff would not have to use their own personal credit cards or cash when traveling.

We did not find any improper charges. However, the policies and procedures governing credit card use resulted in high credit limits, an unknown number of users – none authorized by the Board, unused reward program balances,

8 These credit card claims were included in the 557 claims tested (refer to The Treasurer Did Not Maintain Custody of and Control Her Signature Stamp section). Twelve of the 16 credit card disbursements totaling \$51,385 were audited by the Board after payment was made.

recurring automatic charges and credit card account numbers saved in online accounts. As a result there is an increased risk that significant invalid or inappropriate purchases could be made and remain undetected.

What Do We Recommend?

The Board should:

1. Develop policies and procedures for banking activities, which include segregating duties and monitoring and authorizing transactions.
2. Revise policies to ensure claims allowed to be paid before its audit are those legally permitted.
3. Revise the credit card policies and procedures to address, at a minimum, online purchases, maximum credit card limits and reward program balances.

Library officials should:

4. Ensure all disbursements, including electronic payments, fees and online purchase transactions are listed on the warrants and properly entered into the financial system.
5. Ensure the bank signature cards comply with Library policy.
6. Establish and maintain an authorized and updated list of approved credit card users.

The Treasurer should:

7. Maintain custody and control of her signature stamp.

Appendix A: Response From Library Officials

PATCHOGUE-MEDFORD LIBRARY

54-60 East Main Street, Patchogue, NY 11772 • Phone (631) 654-4700 fax: (631) 289-3999 • www.pmlib.org

Ira McCracken, Chief Examiner
Division of Local Government and School Accountability
Office of the State Comptroller
110 State Street
Albany, New York 12236

RE: Patchogue Medford Library
Non-Payroll Disbursements
2019M-126

Dear Mr. McCracken:

Please consider this document our audit response and corrective action plan.

In general, the Library is in agreement with the findings and key recommendations of the audit. It is important to note that the Library engaged in appropriate banking activities and that the findings were generally repeated past practices in a particular procedure that required correction.

Key Findings

1. Online payments were not included on the warrant or audited by the Board. This occurred because an actual paper check was not drafted for recurring online payments, and therefore those online payments were not included in the warrant.

CAP: All online payments are now included in the warrant that is reviewed by board members at monthly meeting. In addition, segregation of duties has been accomplished by the addition of a part-time staff member in the business office. The Financial Policy of the Board has been updated to include segregating duties and monitoring and authorizing transactions. In addition, the policy has been updated to address online accounts, maximum credit card limits and reward program balances.

2. 26 claims out of 76 were paid in advance of the board audit. Of these claims, 12 were paid to credit card companies to avoid late fees, and this is dictated in the Library's Board Policy as approved procedure.

CAP: The comptroller's office has been unable to dictate a solution to the credit card issue. The Library does not want to pay late fees on the accounts and the credit card companies are rigid in their due date policies. We would ask the comptroller's office to seek a change in the law to permit such payments to avoid unnecessary finance charges provided that the Board Policy permits this practice.

See
Note 1
Page 13

3. A. The treasurer did not maintain custody and control of her signature stamp. The stamp has been eliminated. In addition, the Library disagrees with the statement that the treasurer stamp was used for a complete period without her approval. The treasurer confirms that her comment regarding this referred to a month in 2008 when she had hand surgery, but insists she was present for the use of the stamp. Records checked during the audit period do not reflect an entire month where the stamp was used.

See
Note 2
Page 13

- B. Check signatory policies were not followed because of an error in the bank paperwork. This error has been corrected. Only 2 checks of 557 were cashed with only one signature, both for appropriate purposes.

CAP: The treasurer no longer uses the stamp. She audits claims on a weekly basis rather than a monthly basis. The account agreement has been updated with the bank to make sure 2 signatures are required on all checks.

See
Note 3
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Key Recommendations

1. Develop policies and procedures for banking activities, which include segregating duties and monitoring and authorizing transactions.

CAP: The Library board has adopted an online banking policy as part of its overall financial policy and has segregated duties as suggested in the business office.

2. Revise policies to ensure claims allowed to be paid before its audit are those legally permitted.

CAP: The Library Board has amended its financial policy to clarify claims that are allowed to be paid in advance. We respectfully ask the Comptroller's office to pursue legislation to permit credit card payments prior to audit to avoid finance charges provided that the Board Policy permits this practice

3. Revise the credit card policies and procedures to address, at a minimum, online purchases, maximum credit card limits and reward program balances.

CAP: The Library Board has amended its financial policy to address online banking and purchasing, has established a maximum credit card limit, and has listed within the financial policy a procedure to be followed for any reward program balances.

4. Ensure all disbursements, including electronic payments, fees and online purchase transactions are listed on the warrants and properly entered into the financial system.

CAP: All online transactions, payments and fees have been added to the warrant that is approved by the Library board, and the accounting records for these transactions are paid and processed by two separate people.

5. Ensure the bank signature cards comply with Library policy

CAP: The bank paperwork has been reviewed and corrected. The bank signature cards have been updated to require 2 signatures to comply with the Library's financial policy.

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6. Establish and maintain an authorized and updated list of approved credit card users

CAP: A list of authorized credit card users has been added to the Library's Financial Policy.

7. The treasurer should maintain custody and control of her signature stamp

CAP: The treasurer no longer uses her stamp.

The corrective action plan has been put into place by the Library Director and will be completed by September 30, 2019.

Sincerely,

Harold Trabold, President
Board of Trustees
Patchogue-Medford Library

Appendix B: OSC Comments on the Library's Response

Note 1

The audit team communicated several possible solutions to address the Library's credit card procedure, which is contrary to the law, such as discontinuing use of credit cards and/or changing the credit card payment due dates. Further, as stated in our report, credit card payment due dates showed that early payment was unnecessary.

Note 2

During our interview, the Treasurer told us that Library staff used her stamp recently for an entire month because she was unable to come in to work. She did not indicate she was present, in fact stating that the stamp was used because she could not be present. The Treasurer also told us that she reviewed all checks the following month. Our report specifies that this occurred during a month outside of our audit period.

Note 3

The clerks and the Treasurer told us that the Treasurer never maintained possession of or used the stamp and the clerks used the stamp when the Treasurer could not be present to sign checks.

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

- We interviewed Library officials and employees and reviewed Board minutes and policies to gain an understanding of the process for non-payroll disbursements, including online banking activities and credit/cash card purchases and to gain an understanding of the Treasurer's responsibilities.
- We reviewed all 111 bank debit transactions in the audit period totaling \$110,653. We traced them to supporting documentation and Board approved warrants to determine whether they were supported, for proper purposes and Board-approved.
- We used our professional judgement to select three months of non-payroll check disbursements. Our sample consisted of 557 disbursements totaling \$956,178 made during our test period. We reviewed these disbursements to assess whether they were audited and approved before payment was made, supported by adequate documentation and for appropriate purposes. Our test period consisted of three months during our audit period. Our audit period included total non-payroll disbursements of \$4.6 million. Our sample included all transactions from the first month of the audit period and the second and third months with the highest dollar amount of non-payroll checks, which represented about 21 percent of the population.
- We compared the cancelled check images for our sample, Board approved warrants and Board resolutions to determine whether the selected checks were consistent with the claims and check listing reports.
- We reviewed the list of officials and employees with signatory rights and the bank's list of employees with signatory rights for the general fund bank account during our audit period. We reviewed the Board minutes for evidence of approval for signatory rights.
- We reviewed each cancelled check image during our test period to determine whether the check was endorsed with two signatures and the Treasurer stamp was used.
- We reviewed the most recent general fund bank account check reorder purchase to identify the check numbers that should be in inventory.
- We reviewed the most recent warrant report provided to the Board to identify the last check number issued and performed an inventory of unused check stock to determine whether all checks are accounted for.
- We compared the check sequence within the warrant for any gaps or duplicate check numbers (voided and not voided) for the audit period and

investigated all duplicates and gaps by reviewing the bank statements with canceled checks and/or the corresponding claim vouchers.

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 relevant population size 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 must be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law, Section 2116-1(3)(c) of New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make the CAP available for public review in the Library Director's office.

Appendix D: Resources and Services

Regional Office Directory

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

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

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

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

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

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

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

www.osc.state.ny.us/localgov/researchpubs/index.htm

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