

Utica City School District

Payroll

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

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Report Highlights

Utica City School District

Audit Objective

Determine whether the Board and District officials ensure that compensation payments for employees are accurate, properly approved and supported.

Key Findings

- We reviewed payroll payments totaling \$4.7 million to 151 employees and found almost \$418,000 in payments (9 percent) were not accurate, supported or paid in accordance with contracts or Board resolutions. For example, the Board did not authorize salaries paid to six individuals totaling \$347,368 and paid \$11,690 to an employee who worked offsite without certainty as to the work performed.
- Manual adjustments for fingerprint time clock system entries were not adequately supported or approved by supervisors.

Key Recommendations

- Establish procedures to ensure that payroll-related payments are accurate, supported and in accordance with written collective bargaining agreements (CBAs) individual employment contracts or Board resolutions.
- Ensure all salaries, wages and additional pay items are authorized by the Board before being paid.
- Ensure manual adjustments for missed punches into the fingerprint time clock system are documented and approved by supervisors.

District officials disputed and disagreed with us in many instances; however, they indicated they had already taken or planned to take corrective action.

Appendix B includes our comments on the issues raised in the District's response letter.

Background

The Utica City School District (District) serves the City of Utica in Oneida County. The District is governed by the Board of Education (Board) which is composed of seven elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the chief executive officer and is responsible, along with other administrative staff, for day to-day District management. The School Business Official oversees the Business Office's daily financial operations and the Director of Human Resources (HR Director) oversees the human resources (HR) function.

Quick Facts

Schools	13
Students	9,770
Employees	1,670
2017-18 General Fund Budgeted Appropriations	\$173 million
2016-17 Salaries and Wages	\$76.7 million

Audit Period

July 1, 2016 – August 4, 2017. We extended our audit period backward to 2002 and forward to January 2018 to review certain payroll transactions.

Payroll

How Should District Officials Ensure that Employees' Compensation Is Accurately Paid, Authorized and Supported?

A school board and officials are responsible for ensuring that district employees are paid in accordance with CBAs, individual employment contracts and board resolutions. A board has a fiduciary responsibility to district residents to make diligent and prudent decisions that are transparent and in the district's best interest. A board and district officials should establish procedures for processing and monitoring payroll payments to verify that payments are authorized and for meaningful services to the district. Such payments include annual salaries and wages, payments in excess of annual salaries and stipends. When a fingerprint time clock system is used to record time worked, the reasons for adjustments or manual changes to the time records should be documented and approved by the employee's supervisor before they are entered into the system.

The District's salaries and wages totaled \$76.7 million (48 percent) of general fund expenditures totaling \$160 million for 2016-17. The significance of the District's payroll costs highlights the importance of ensuring that compensation payments are accurate, properly approved and supported.

The Board Did Not Approve All Compensation, and Some Payments Were Not Paid Accurately or Supported Sufficiently

Except for substitute teachers,¹ the Board approves hiring employees. The Board authorizes salaries and wages (initial rates and rate increases), extra classroom pay, stipends, leave time and related payouts and retirement incentives through CBAs, individual employment contracts and Board resolutions. HR employees input pay rates into the payroll system according to CBAs, Board authorized contracts and resolutions. Business Office employees process payrolls.

The Board has adopted a payroll procedures policy that designates the Superintendent or the President of the Board to be responsible for certifying payrolls. While the policy directs the Superintendent to establish procedures to reasonably ensure the accuracy and integrity of the payroll system, no written procedures were developed to provide guidance to staff responsible for processing and monitoring payrolls. The Superintendent told us he relies on the Internal Auditor's payroll review to complete the payroll certification. The policy provides that the Internal Auditor will periodically test the District's payroll to verify the accuracy; however, we found these tests were ineffective. The Internal Auditor told us he selects a sample of new employees or employees with high pay from the payroll register, he then compares it against the payroll computer data in the financial system. However, this is a comparison of the payroll data to itself. Because he does not perform a verification of payments, at least on a

¹ The HR Director approves the hiring of substitute teachers.

sample basis, to Board approved contracts or resolutions, time records or other supporting documents, it is unlikely that his review would detect payments that are not authorized by the Board, that lack adequate support or that are not paid in accordance with contracts.

The payroll system can generate payroll change reports. However, no one receives or reviews these reports. By reviewing payroll change reports, the Internal Auditor or someone else independent of payroll processing could identify payroll changes made throughout the year (such as employees added to the payroll or salary increases) and review the supporting documentation to determine whether changes are appropriate and authorized.

We reviewed payroll payments totaling \$4.7 million to 151 employees² and found almost \$418,000 in payments (9 percent) that were not accurate, supported or paid in accordance with CBAs, contracts or Board resolutions. Examples include the following:

- The Board did not authorize salaries totaling \$268,228 paid to the Board Clerk (\$45,823), Assistant Board Clerk (\$17,869), School Attorney (Attorney) (\$97,138), Treasurer (\$61,200) or the Internal Auditor (\$46,198).³ Although the Board appointed individuals to these positions annually, we found no approval of employment contracts or salaries in the minutes.⁴
- The Board did not authorize the \$77,935 salary paid to the Computer Media Specialist Coordinator (Coordinator) in 2016-17. The Coordinator, who was the son of the Vice President⁵ of the Board, was hired in 2014 as a Media Technician at a salary of \$45,000 and was promoted to Coordinator effective July 1, 2015. While the Board approved this promotion, there was no indication in the minutes that the Board set the salary and it was not a title listed in a CBA. In addition, the time records for this employee were not adequately supported. Although the District uses a fingerprint time clock system,⁶ he did not use the fingerprint scanner to sign in and out on 49 days during our audit period.⁷ One of the secretaries in the Curriculum and Development office manually entered his starting and ending times into the time system without documented supervisory approval or written explanations for the manual overrides. The Superintendent told us the

2 See Appendix C. Our testing included longevity payments, balloon, sick and retirement incentives, and vacation payouts. We included some employees in more than one test.

3 Salaries are for 2016-17.

4 All contracts except for the Attorney's are one-year contracts. The Attorney's current contract is for five years.

5 The Vice President at the time of our fieldwork is now the Board President.

6 See Manual Entries into the District's Fingerprint Time Clock System Were Not Always Documented and Approved.

7 His salary for these 49 days was about \$14,700.

manual time entries were needed because the employee was allowed to work from home to edit videos for the District's website and/or upload photographs to the District's website and that this was discussed by the Board during an executive session. The Board President provided us with a letter to confirm the Board discussed the work-from-home arrangement for this employee; however, there were no minutes kept for executive sessions and the Board did not pass a resolution to publicly authorize him to work from home. In addition, the District did not have a telecommuting policy to establish expectations and requirements for employees who are allowed to work from home and the mechanism to monitor the work performed. Furthermore, we identified eight occasions where the Coordinator had notified the Curriculum Director's secretary that he would be taking a half day of vacation leave. For each of the eight days, the secretary entered a half-day of vacation for the Coordinator into the system. We found no record in the time system to show he worked the other half of those days. The eight half-days paid without time records totaled \$1,205.

- The District paid \$11,690 from July 2016 through June 2017⁸ to an employee who worked offsite with students to provide outreach services and assist them with the District's online credit recovery program. District officials informed us that the employee met students at the public library, senior center and other locations; however, they could not say with certainty what specific work this individual performed. In addition, we found no job description or written expectations of what the outreach position entailed. The offsite employee was the son of the resource teacher who directs the program and also the Superintendent's nephew. He was initially hired in 2002 as a substitute teacher and he has worked for the program since 2013. During our audit period, he was paid \$70 a day for performing outreach services, which is the daily rate paid to uncertified substitute teachers. According to his manual time cards, he typically worked about three days each week, including the summer. The resource teacher told us the employee generally worked from 3:15 p.m. to 6:15 p.m. each day. However, this was not reflected on his time cards, which simply showed "1 day" each time he worked. The employee's time cards were approved by the Director of Curriculum and Instruction,⁹ who did not directly oversee his day-to-day work. She told us that as long as the time cards were signed, she assumed they were correct and had no way to verify the hours worked. In addition, District officials did not have adequate procedures to ensure the compensation provided to the employee was for meaningful services. The resource teacher did not keep any records showing the tasks or assignments given to the employee and he was not required to submit any documentation

8 The employee went off the payroll in June 2017.

9 The Director of Curriculum and Instruction retired June 30, 2018.

of the work he completed, such as logs showing which students he met with at offsite locations or how he assisted them.

- The Attorney was overpaid by at least \$6,510. The contract indicates he will work 20 hours a week for specified duties,¹⁰ and other such related duties as may be assigned by the Board under the supervision of the Superintendent. The contract authorizes additional compensation for the additional work. For 2016-17, the annual salary of the Attorney was \$97,138. In February 2017, the Attorney submitted a voucher for the period from April 15, 2015 through January 13, 2017, for additional casework that was not included in his regular duties. He billed the District \$26,825 for working 145 hours of work at \$185 per hour for this additional work.¹¹ The voucher was not adequately supported because the Attorney did not provide a breakdown by date showing the hours billed and a description of the work done each day. Further, the Attorney's contract approved additional pay at a rate of time and one half of his current rate of pay, which would equal \$140 per hour for 2016-17; however, the District paid \$185 per hour, which resulted in an overpayment of at least \$6,510.¹²
- The Board did not authorize a \$5,375 pay increase to a per diem Business Official. The Board authorized a per diem Business Official's appointment effective from February 2015 through June 30, 2015 for \$400 per day. The Board approved three subsequent extensions of his agreement but did not indicate any changes in the daily rate. However, the rate paid was increased by the HR Director to \$450 per day in February 2016 at the direction of the Business Official¹³ who said the Superintendent told her it was discussed and approved by the Board in executive session.¹⁴ There was no Board resolution approving the pay increase, which totaled \$5,375 from February 2016 through August 2017.
- The Board did not authorize a \$3,500 stipend for the maintenance foreman. The foreman was paid a monthly stipend of \$500 from October 2016 through April 2017 (seven months) totaling \$3,500 for snow watch duties without Board approval. While there was some documentation showing the

10 Duties outlined in the specification for the position on file with the City of Utica Civil Service Commission

11 The Attorney was compensated for the extra work through payroll. He was also reimbursed \$898 for long distance telephone calls/teleconferences, photocopies, toll charges and postage/overnight courier fees through the District's accounts payable process.

12 The Attorney's voucher indicates that the start date for the additional work was April 15, 2015. He earned lower salaries in 2014-15 and 2015-16 than he earned in 2016-17, when he submitted his voucher (in February 2017). Because the actual dates he worked the 145 hours were not available, we could not apply the hours he worked each fiscal year to the respective pay rates. Therefore, the actual amount of the overpayment was higher than our calculation; which was based solely on the Attorney's 2016-17 pay rate. The hourly rates of \$185 and \$140 are rounded.

13 The District has both a Business Official and a per diem Business Official.

14 The Board approved the \$450 per day rate at the January 23, 2018 meeting, effective on January 24, 2018.

Superintendent approved the additional pay in years prior to our audit period, this stipend was not authorized by the Board in 2016-17.

- The Board did not authorize stipend step increases totaling \$2,486 paid to the Junior Optimist Club advisor (Superintendent's brother) – \$1,243 in 2015-16 and \$1,243 in 2016-17.

For some exceptions, District officials told us that the Board discussed the compensation and/or work arrangements during executive sessions, which were not open to the public. As a result, certain Board decisions and actions were not performed in a transparent and public manner and there was no Board authorization found for some of the payroll payments we tested. When District officials do not have comprehensive written payroll policies and procedures for processing and monitoring payroll payments and the Board does not properly authorize all salaries, stipends and miscellaneous payments, there is an increased risk that payments will be made that are inaccurate, unsupported or for more than the Board intended.

Manual Entries Into the District's Fingerprint Time Clock System Were Not Always Documented or Approved

The District uses a fingerprint time clock system, implemented in 2010, to track hours worked for non-instructional employees except Administrators. The system uses a unique numerical ID and the employee's fingerprint to punch in and out for preset shifts, lunches and any leave used during the workday. If an employee does not punch in or out on a particular day, certain designated employees manually record the time worked in the system for the employee.

District officials have not developed procedures to ensure manual adjustments are documented and approved. For March 2017, we tested 185 manually adjusted time records for 25 employees. We found 66, or 36 percent of the records were unsupported in the following ways:¹⁵

- 33 manual time adjustments for missed punches or incomplete shift entries were made without adequate documentation. Although the system allows employees to enter notes explaining the reasons for the time record modifications, the individuals inputting the manual adjustments did not always enter notes with enough detail to provide adequate justification and assurance that employees actually worked the hours recorded. In addition, there was no documentation showing that these manual entries were reviewed and approved by the employees' supervisors.

¹⁵ Three of the unsupported adjustments related to manual time adjustments for the Computer Media Specialist Coordinator, which were addressed previously in our report. We expanded our review of the manual adjustments made to the Coordinator's time records beyond March 2017 to the entire audit period.

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- 10 individual's records were adjusted based on an attempted punch log that shows instances in which the employee's ID number was entered into the system at or around the time of the expected shift but the fingerprint did not register correctly. There were no documented supervisory approvals of these manual adjustments to verify the employee actually worked the time. Since the fingerprint scans were not accepted by the system and there may be little assurance that the employee was the one who entered the ID number,¹⁶ District officials should not assume the attempted punches were legitimate without some documentation and verification by the employee's supervisor.
 - 23 records for substitute teachers who worked in the high school were not supported by sign-in sheets showing the substitutes worked the days entered into the system. Substitute teachers' time is manually input by a secretary at each school. The high school secretary did not retain the sign-in sheets that the substitutes were required to sign upon entry into the building, to verify they attended their accepted substitute assignments.¹⁷ Instead, she used a report from the Oneida-Herkimer-Madison Board of Cooperative Educational Services (BOCES)¹⁸ to determine the days worked by the substitutes. This report lists the teachers that are out and the substitutes that accepted the automatic call for the assignment, but it does not indicate that the substitutes actually worked the days reported.

Without adequate procedures and supervisory approval, there is an increased risk that employees could be paid for time not worked.

We also examined the leave records for 10 individuals¹⁹ who showed manual adjustments into the time clock system for leave time taken during March 2017. We found there were 54 manual punches for leave time and that 14 of these manual leave time punches, or 26 percent, were not supported by written leave request records. In some instances, we were informed there was verbal approval, but no one maintained the leave requests or any other documentation that would allow a reconciliation of leave requests to time taken.

In addition, the Curriculum Director's secretary and the confidential secretary to the Superintendent serve as the first and second approvers of time records for approximately 100 non-instructional and secretarial staff. Thus for these

¹⁶ As long as the ID number is known and punched in, any fingerprint can be scanned to show an attempted punch. The District uses the attempted punch log to adjust the time and pay employees without any additional verification.

¹⁷ The sign-in sheets were not retained past the end of the school year.

¹⁸ The District contracts with the BOCES for a substitute teacher calling service. Teachers call in their absences to BOCES and BOCES assigns substitute teachers to work at the District.

¹⁹ The sample included four secretaries, two teachers, two administrators and two buildings and grounds employees. Neither the teachers nor the administrators are required to use the fingerprint time clock system, the only way to get their leave into the system is to have it manually entered – this test was to see if there was support for the manual entries into the system.

employees, the direct supervisor is not approving the entries in the time system. The Curriculum Director's secretary receives spreadsheets via email from various departments that summarize leave used by these employees and enters the leave time into the system and signs off as the "first approver." The system automatically sends a notification to the confidential secretary to the Superintendent, who then signs off in the system as the "second approver." Because these individuals are not the employee's supervisor, the leave recorded in the system is not approved by the employee's actual supervisor. Also, no supporting records are emailed or given to the confidential secretary so she can double check the leave entered into the system. Furthermore, the Curriculum Director's secretary does not print or retain copies of the spreadsheets she receives from the departments to update the system. She told us she deletes these from her email when her email fills up.²⁰

Because these supporting leave documents are not retained, District officials are unable to verify all manual time entries made into the fingerprint time clock system are accurate and that leave time used has been properly recorded.

What Do We Recommend?

The Board should:

1. Direct the Attorney or outside legal counsel to review the identified overpayments and to take appropriate actions within the law to recover those funds.
2. Review the unauthorized payments made to school officials and refer any improper payments to the Attorney for actions within the law to recover those funds.

The Board and District officials should:

3. Establish more comprehensive written procedures for processing and monitoring payroll-related payments to ensure they are accurate, supported and in accordance with CBA's, individual employment contracts or Board resolutions.
4. Ensure the Internal Auditor performs a verification of payroll payments, at least on a sample basis, to Board approved contracts or resolutions, time records or other supporting documents.
5. Ensure the Internal Auditor or someone else independent of payroll processing reviews payroll change reports and supporting documentation to determine whether changes are appropriate and authorized.

²⁰ According to the NYSED Records Retention and Disposal Schedule, leave records should be maintained for one year if entered into a time management system.

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6. Ensure compensation payments including all salaries and wages, voucher payments in excess of annual salaries, salary increases and stipends are authorized before being paid.
 7. Ensure all scheduled hours are accounted for as either hours worked or leave time charged.
 8. Ensure compensation provided to employees is for meaningful services. Documentation could include job descriptions or written explanations of work performed, tasks or assignments given to employees or logs showing who was visited, where the meeting took place and a brief description of what was discussed.
 9. Develop procedures to ensure that all manual adjustments for missed punches into the fingerprint time clock system are documented and approved by supervisors before they are entered into the system.
 10. Ensure supporting records, such as substitute teacher sign in sheets and leave requests, are retained in accordance with NYSED Records Retention requirements to support payroll payments.

Appendix A: Response From District Officials²¹



UTICA CITY SCHOOL DISTRICT
Board of Education
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LOUIS D. LAPOLLA
Board President

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December 4, 2018

Rebecca Wilcox, Chief Examiner
Office of the State Comptroller
Syracuse Regional Office
State Office, Building Room 409
333 E. Washington Street
Syracuse, New York 13202-1428

Dear Ms. Wilcox,

The Utica City School District recently received the Office of the State Comptroller's (OSC) draft *Report of Examination (2018M-175): Payroll*. District officials would like to thank the OSC representatives for their recommendations designed to enhance the District's overall fiscal operations. The District's *Corrective Action Plan* is included along with this response. Both the *Corrective Action Plan* and response to the OSC's draft report were created and developed by school district officials including the Board of Education, School Board Attorney, Employee/Labor Relations Specialist, Superintendent, School Business Official, Administrative Director of Curriculum and Instruction K-12, Director of Human Resources, High School Principal and Assistant Principal.

The District appreciates the opportunity given by the OSC to first discuss and then respond in writing to the items presented in its report. Our written response is as follows:

OSC Key Finding: The Board did not Approve all Compensation and Some Payments were not Paid Accurately or Sufficiently

Role of the Internal Auditor

The Board of Education has already taken steps to review and assess the role and responsibilities of the Internal Auditor and to implement practices to ensure that there is a regular review of import reports to verify payments and payroll changes as recommended by the OSC.

The District has also implemented an additional internal verification system to make sure that all employee salaries and wages, stipends for employees such as Department Chairs, Team Leaders, and Athletic Managers, as well as extra-curricular club, coaching and Audio-Visual (AV) Coordinator indices are checked and verified against the amount listed in the corresponding Collective Bargaining Agreement (CBA) where appropriate or, in the case of newly created positions, a rationale is stated for the salaries or wages proposed before being recommended to the Board of Education for authorization.

²¹ The District's response letter refers to attachments that support the response letter. Because the District's response letter provides sufficient detail of its actions, we did not include the attachments in Appendix A.

This is accomplished through the use of a newly created *Payroll Verification Form* that is generated by the Department of Human Resources for each prospective appointment. The salary, stipend amount or index is then reviewed, verified, and signed off by the Director of Human Resources, Administrative Director of Curriculum and Instruction K-12, and School Business Official. These verification sheets are then filed in each administrative department office.

Utica City School District Written Payroll Policies

The OSC report states that the District did not have written policies or procedures for the processing or monitoring of payroll payments. The District disagrees with this statement as the District has four (4) Board approved policies that were in place at the time of the audit, which are attached. The policies include: *Fiscal Management Policy 4105*, "Trust and Liability Accounts"; *Fiscal Management Policy 4106*, "Payroll Procedures"; *Fiscal Management Policy 4403*, "Auditing Claims for Payment"; and *School Board Operations Policy 2101*, "Annual Organizational Meeting". The policies can also be found on the Utica City School District website at www.uticaschools.org. More so, there is no indication that any additional policies are required for the processing or monitoring of payroll payments.

See
Note 1
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Board Authorization of Salaries for Board Clerk, Assistant Board Clerk, School Attorney, Treasurer, and Internal Auditor

The audit report states that the OSC reviewed payments totaling \$4.7 million to 151 employees and found almost \$418,000 in payments (9 percent) that were not accurate, supported, or paid in accordance with CBAs, contracts or Board resolutions. According to the OSC, this included the salaries of five employees totaling \$268,228 that were not authorized by the Board of Education. The District disagrees with this statement as these salaries were in fact authorized by the Board of Education.

See
Note 2
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The five employees listed are hired, approved and directly supervised by the Board of Education. The positions include: Board Clerk (\$45,823), Assistant Board Clerk (\$17,869), School Attorney (\$97,138), Treasurer (\$61,200), and Internal Auditor (\$46,198).

As standard practice, the contracts of each of these individuals were submitted to members of the Board of Education in their weekly communication of Friday, July 8, 2016. Each contract included the employee's salary. The contracts (including the salary) were reviewed by each Board member in advance of the Board's annual Reorganizational meeting which was held on Tuesday, July 12, 2016. During the meeting, the appointments were brought to the floor by the Board Clerk for Board approval. The Board then approved the appointment of each employee, including the salary, at this July 12, 2016 Reorganizational meeting. These appointments were included in the Board minutes of the July 12, 2016 meeting.

The July 8, 2016 Board communication, which included a copy of each individual contract and salary for these positions was provided to the OSC representatives by the Board Clerk's Office during the review.

It should be noted that these salaries, which were in fact authorized by the Board of Education, account for two-thirds (2/3) or 6% of the total 9% of the \$418,000 in payments that the OSC report stated "were not accurate, supported, or paid in accordance with CBAs, contracts or Board resolutions."

Board Authorization of Computer Media Specialist

The report indicates that the salary paid to the Computer Media Specialist in the amount of \$77,935 was not authorized by the Board of Education, and that time records were not adequately supported. The District does not agree with these statements. The records provided to the OSC support the District's contention that this position's salary and time records were duly authorized by the Board of Education and the District administration. The audit

report confirms that both the position and new assignment were approved by the Board of Education. However, the audit report does not address the fact that the District advised the OSC that the Board of Education had reviewed the prospective salary to be attached to this position prior to making the appointment. This information, including the promotional salary, was reviewed and discussed in *Executive Session* with the full Board, as well as in the presence of the Board's attorney and the District's Labor Relations attorney, before the items were authorized by the Board of Education.

See
Note 3
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There is an assumption made in the report that in order to be employed by the Utica City School District, each employee must either have their position governed by a Union collective bargaining agreement or an individual employment contract. There is no statute which mandates such a requirement.

See
Note 4
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However, based on the recommendation of the OSC, the Board of Education re-authorized the employee's appointment at the regular Board meeting of Tuesday, June 26, 2018, including the employee's name, title of position, salary, and assignment to a collective bargaining unit.

In summary, there were a total of three Board authorizations for this employee's appointment, including authorization for the initial appointment as Media Technician at a Board meeting on May 27, 2014; the promotional appointment from Media Technician to Computer Media Specialist on June 23, 2015; and a reaffirmation of that appointment on Tuesday, June 26, 2018 with the employee's name, title of position, salary and assignment to a collective bargaining agreement.

The report states that the employee did not utilize the District's [REDACTED] finger print time clock system for forty-nine days during the report period. As stated in the OSC audit report and explained to the OSC representatives, this employee was given permission to work from home on an as needed basis. The purpose of this authorization was so that the employee could have uninterrupted time and could utilize his own high end media equipment in order to meet required deadlines for editing and uploading photos, videos and other media to both the Utica City School District website and the District's Channel 3 TV broadcast station. At the time, the District did not possess the necessary equipment to perform the services needed and was in the process of procuring it. The Channel 3 TV broadcast station was brought fully on line with enhanced production equipment and staff training on this equipment by the end of the 2016-2017 school year.

The District advised the OSC that this authorization was given by the Board of Education with the Board's attorney and the District's Labor Relations attorney present in *Executive Session* at a Board meeting held on June 23, 2015. Further, written documentation of this authorization was provided to members of the OSC review team by the school district's Board President during the review. A copy of the authorization is attached to this response.

See
Note 5
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Based on this approval and authorization by the Board of Education, the Board authorized the office of the Superintendent to instruct the secretary in the Office of Curriculum and Instruction who oversees the [REDACTED] system to manually punch the employee in and out of work on those days in order for the employee to be compensated for the work being done from home. It should be noted that there is no requirement for an employee who works off-site to use a system such as [REDACTED] to monitor their individual time. Furthermore, under State law, there is no requirement that a public employer or school district must have a telecommunicating policy in place in order to authorize this practice. The decision to determine an employee's work site is an administrative, not a legislative, determination. While the District did review this assignment with and obtained approval and authorization from the Board of Education, there is no legal requirement that the Board had to be involved. The District did so for transparency purposes.

See
Note 6
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See
Note 7
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With respect to the eight (8) half days paid to the employee, they were in fact supported by his time and attendance sheet, which the employee executed and also stated that, in fact, he had worked those hours. The employee's attendance verification was submitted to the Office of Curriculum and Instruction for approval. This

See
Note 8
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practice is consistent with other positions and employees who also sign time sheets and in which they verify that they work specific hours on a given day. Thus the purpose of an employee signing a time sheet is an attestation to the hours worked.

Off-site Program

The report states that the District paid \$11,690 to an employee who worked offsite without certainty as to the work performed. The District disagrees with this statement. The employee was hired to complete the community outreach component of the District's on-line credit recovery program. On-line credit recovery programs are approved by the New York State Education Department as a means to allow students who have met the course seat time requirement, but did not pass a class, to work at their own pace in order to "recover" the course credit for graduation purposes. The program includes on-line course curriculum, assessments, instruction, and built-in tutorials. On-line credit recovery programs by design have the flexibility to allow students who cannot attend school for a variety of reasons, the ability to complete the program at home or at an off-site location with internet accessibility including the public library, local colleges, or any other place the student chooses.

The outreach component completed by this employee was an integral part of the on-line credit recovery program, especially in a large school district such as ours with high academic needs and students who are unable to complete all requirements in a traditional school day or had fallen behind in academic credits needed to obtain their high school diploma as required by New York State. Many of these students did not succeed in the "traditional" classroom setting making the off-site component a necessity.

The Utica City School District provided the OSC representatives with information pertaining to the role, duties and responsibilities performed by this employee which included conducting home visits to set up computer accounts and passwords, review of program expectations, administration of the course pre-assessment, review of required course curriculum, monitoring student progress, meeting with students and parents when students are not completing the work, etc. For cases in which working in the student's home was not possible, time was set aside to meet with students at the public library or other sites to complete these outreach responsibilities.

In order to realize a cost savings to the District, the employee was hired at the substitute pay-rate of \$70 per day and instructed by the business office to submit the time card in the manner in which it was submitted. In contrast, a certified teacher under contract would cost more because per the terms of their collective bargaining agreement they would have been entitled to an hourly rate of \$28 per hour, or \$84 per day to perform the same role.

As explained to the OSC representatives, proof of student work and performance was maintained in the on-line computer database while the students were enrolled in the course and the final course grade was recorded on each student's transcript. The student academic transcript, which was shown to the OSC representatives, confirmed the employee's work. There was no requirement for the employee to keep additional records reconfirming what each student academic transcript had already verified. The Director of Curriculum and Instruction did not state in the interview that "as long as the timecards are signed, she assumed they were correct and had no way to verify the hours of work." To the contrary, the Director of Curriculum and Instruction verified that she did sign the time cards for the employee and stated that the student work product substantiated that the work was completed. The Director of Curriculum and Instruction provided the OSC representatives with an un-redacted enrollment list of over 100 students who were enrolled in the program at the time of the review, and another un-redacted roster of over 500 students who completed the program over prior years, explaining that many of these students were only able to complete the course off-site as they were unable to attend school for a variety of causes including medical and disciplinary reasons. These particular students would not have been able to receive course credit had the employee not met and conducted the community outreach responsibilities with them, and consequently they would not have been able to graduate with a high school diploma. Furthermore, the assistant principal, who was the on-site supervisor of the credit recovery program, confirmed with the OSC

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representatives the role, responsibilities, and completed student work product as it pertained to the work of the off-site community outreach employee.

The Utica City School District has since subcontracted with Oneida-Herkimer-Madison BOCES to operate the credit recovery program effective July 1, 2018. This included hiring a full time teacher to address the needs of the students. The identical community outreach model is currently being used by BOCES, in which the teacher makes off-site visits daily to assist students at their homes, the local library, or any other Wi-Fi enabled locations for students who are unable to attend during the regular school day. In reality, the cost is now significantly higher than when operated by the Utica City School District because the off-site community outreach employee and the credit recovery teacher were both paid at part-time rates for fewer hours.

It is also important to note that the District's Credit Recovery Program underwent an audit by the State Comptroller's office for the 2011-2012 school year, along with eight (8) other Credit Recovery Programs being operated in school districts across the state. At the conclusion of the audit, the District received an overall positive review which included no adverse findings or concerns identified by the OSC. The audit encompassed policies and procedures regarding record keeping. At no time was there a verbal or written recommendation, or a written finding, made by the auditor as it pertained to keeping a log for students who were working off-site. Had there been such a recommendation, it would have been immediately implemented by staff. As stated in the April 5, 2013 audit report from the OSC, "The District has generally designed the Credit Recovery Program in accordance with Regulations and ensures that students have made satisfactory progress in the previously failed subject areas." It further states that, "District officials maintained adequate documentation of each participating student's progress in the Credit Recovery Program and adopted formal procedures for establishing the Credit Recovery Program. In addition, the District designed an adequate system of controls for on-line study." As indicated in the OSC audit report of April 5, 2013, student participation in the program "is approved by the assistant principal" who also oversaw the program for its duration and was the on-site supervisor who approved the enrollment of each student. The April 5, 2013 OSC audit report further states that, "the District has maintained documentation to support the participation and learning progress of students in the Credit Recovery Programs. This includes reports for each student enrolled in the Credit Recovery Program, which also serve as progress reports for the students." Finally, the OSC audit report of April 5, 2013 supports the fact that students are permitted to work on classwork "both at home and at school." In conclusion, based on the OSC April 5, 2013 audit report, the District's Credit Recovery Program was operated in accordance with the New York State Commissioner's Regulations. The program continued to operate in accordance with these Regulations from the time it was audited by the OSC in 2013 until subcontracted to BOCES for the 2018-2019 school year.

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The Utica City School District is proud to have implemented and operated one of the first Credit Recovery Programs in the area, which became a model for other local school districts who adopted Credit Recovery Programs, including the Oneida-Herkimer-Madison BOCES. Our program instructor and the off-site outreach employee should be commended for their work as they were instrumental in helping the high school to increase its graduation rate over a five-year period by helping many students recover necessary graduation credits, including many non-traditional students who were unable to attend school on a regular basis or at all.

Payment to Attorney

The OSC audit report states that the Attorney was overpaid by at least \$6,510 based upon the Attorney's contract. The increase in the rate of pay for the attorney was directly related to the additional work that was required for representing the District in federal litigation involving two distinct actions during the time referenced. The higher rate of pay than stated in the Attorney's contract was specifically authorized by the Board of Education in *Executive Session* on May 26, 2015 due to the complicated nature of both actions. Said rate of pay represented a significant cost savings to the District. Had the District retained an outside private firm to represent it in both actions, the District would have been required to pay a retainer of substantial size (proposals received by the

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District exceeded \$100,000). The District's annual budget line-item for the payment of legal services for said year anticipated additional pay to the Attorney beyond the contracted rate for such services. The Attorney's voucher was approved for payment by the District out of the authorized budget line item which had been authorized by the Board of Education during the budget process for this express purpose.

Board Authorization of Interim Business Official Pay Increase

The report states that the District did not authorize a \$5,375 pay increase to its per diem Interim Business Official. The report indicates, however, that this rate of pay was authorized by the Board of Education in *Executive Session*. This employee was originally Board approved as Interim Business Official at the January 27, 2015 Board of Education meeting at a daily rate of \$400 per day. This rate of pay was effective February 2, 2015 through June 30, 2015 on an as-needed basis.

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Note 14
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During the Board meeting of May 26, 2015, the Board extended the Interim Business Official's appointment to September 30, 2015. The Interim Business Official's appointment was extended by the Board again at a meeting on July 28, 2015 effective to June 30, 2016. On March 22, 2016, the Board re-appointed the Interim Business Official to the same position effective July 1, 2016. Per approval in *Executive Session*, the Interim Business Official's rate of pay was increased by \$50 per day in February 2016.

Although the Interim Business Official's appointment was authorized four different times at four different Board of Education meetings and the increase in the rate of pay was authorized by the Board in *Executive Session*, based on the OSC's recommendation, the Interim Business Official's appointment including the increase in pay was once again approved and authorized by the Board of Education at its January 23, 2018 meeting.

Board Authorization of Stipend for Maintenance Foreman

The OSC audit report cites the payment of a \$3,500 stipend to the Maintenance Foreman for winter snow watch work performed from October 2016 through April 2017. This work takes place outside of the regular work day and includes the organizing, coordinating, and mobilizing of District resources for snow removal on inclement weather days, along with analyzing overnight and early morning road conditions to advise on school emergency delays or closures due to inclement weather. The report states that this work was done without the Board of Education's approval.

The District explained to the OSC that the payment of a stipend for these services had been a long-standing practice in the District, understood to be in excess of at least twenty (20) years. Further, the funds for this stipend are included in a budget line item which is annually approved by the Board of Education. District officials also explained that because this work was being done outside of the scheduled workday, per the terms and conditions of the governing collective bargaining agreement with the Intermediate Supervisor's bargaining unit, it would have cost the District significantly greater monies to pay overtime than what was provided for by the stipend.

Notwithstanding the above explanation, based on a recommendation of the OSC, a stipend was negotiated through a *Memorandum of Agreement* with the Intermediate Supervisor's bargaining unit which was then approved and authorized by the Board of Education at the October 23, 2018 Board meeting.

Stipend Step Increase

The report states that stipend increases for two clubs were not authorized by the Board of Education. The District disagrees with this statement. The position of the Junior Optimist club advisor was newly created during the time when the District was negotiating a new contract with the teachers' union. Upon evaluating the position, the Director of Human Resources reviewed and adjusted a step placement based on the advisor's experience. This adjustment was within the purview of the Director of Human Resources to administratively establish, and where applicable, recommend modifications to the rate of pay based upon an assessment of the work duties and responsibilities associated with the position. The salary for this club's advisor was ultimately approved and

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Note 15
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authorized by the District's Board of Education, with the step increase, at the March 28, 2017 Board meeting. This club was ultimately abolished by the high school principal in July of 2017 when he was informed that the club would be responsible for paying national dues and monthly chapter fees effective with the beginning of the 2017-2018 school year.

A similar situation applied to the position of advisor to the Future Educators of America. This position, at the time, was not part of the teacher's contract, allowing the index to be assigned, reviewed and modified at the recommendation of the Director of Human Resources to align with other clubs listed at the 11% index. Each and every step and index payment to this employee for the advisor position of the Future Educators of America was approved and authorized by the Board of Education. As such, there was no unauthorized over payment to the club advisor. Contrary to what was stated as fact in the OSC audit report, there is no requirement that any program not governed by the collective bargaining agreement be limited to a four percent (4%) index as footnoted in the report. Additionally, there is no legal requirement that all such positions be listed in the collective bargaining agreement.

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The Future Educators of America club index was ultimately negotiated into the Utica School District's most recent collective bargaining agreement with the teachers' union at 11% and approved and authorized by the Board of Education at its regular meeting on February 27, 2018. It should be noted that a copy of the new teacher's contract which was approved and authorized by the Board of Education with the Future Educators of America club listed at the 11% index was given to the OSC representative during the time of the review. A copy of this section of the contract is attached (p. 81, Article 26:03-1.11 of the Collective Bargaining Agreement between the Utica Teachers' Association and the Utica City School District).

The District also wishes to clarify and provide a point of information that there have been other adjustments and corrections made to indices and stipends over the years as a function of the Human Resources Department, with these adjustments ultimately approved by the Board of Education, and if necessary, negotiated into the teacher's contract. This has included adjustments and corrections to coaching indices, extracurricular club indices, as well as stipends for Athletic Managers, Department Chairs, Team Leaders, Audio-Visual Coordinators, etc. All indices and stipends for the above listed positions including their names and payment amounts are approved and authorized each year by the Board of Education well in advance of the beginning of each new school year.

OSC Key Finding: Manual Entries into the District's Fingerprint Time Clock System Were Not Always Documented or Approved

The District disputes this finding. During the review, the District advised the auditors from the OSC that each adjustment made in the ██████████ system was reviewed and approved by the employee's supervisor before any final payments were made. The practice of the District has been, and remains, that no such adjustments are authorized without a supervisor's approval. Furthermore, upon approval by the supervisor, an anecdotal note is recorded in the electronic system, which the District believed was sufficient documentation.

See Note 17 Page 20

To address the recommendation of the OSC, the Business Office has developed a paper form to be filled out and signed by the immediate supervisor when approving manual punches to support each approval note entered into the ██████████ system. These notes will be maintained on file with the immediate supervisor.

It should also be noted that there is an error as footnoted in the OSC audit report which incorrectly states, "As long as the ID number is known and punched, any fingerprint can be scanned to gain access." This is not factually correct. In order for an employee to be credited with attendance in the ██████████ system, the fingerprint and ID must match. Also, contrary to the report, building principals and administrative department heads are the first approvers for non-instructional staff in the ██████████ system. Further, the ██████████ record is not sent via e-

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mail. It is an electronic system accessed through viewing rights by each assigned approver. Since the implementation of the [REDACTED] system, the District has realized tens of thousands of dollars in savings to its taxpayers.

With respect to substitute assignments, a record of substitute information is generated each day from the BOCES substitute service data base which is an outside service contracted by the District. The daily BOCES substitute records are printed each day and used to assign and verify substitute coverage. Once verified, the daily substitute record from BOCES is used to create a substitute shift and official record in the electronic database, [REDACTED]. [REDACTED] is then submitted to payroll for substitute payment. The BOCES daily report has always been maintained by the schools for at least one year with [REDACTED] serving as the permanent electronic record. Schools were never mandated to retain substitute sign in sheets. However, as recommended by the OSC, the District will instruct its school buildings to maintain these sign-in sheets for one calendar year.

See Note 20 Page 21

Conclusion

The Utica City School District disburses salaries and wages in the amount of over \$76 million annually to over 1,600 employees. For the past several years, the District has taken a proactive approach in streamlining its operation by cutting over \$25 million in spending, while at the same time significantly reducing the tax liability to property owners. As a result, the District has received high marks annually for its fiscal management from external auditors; has seen significant improvement in its fiscal stress as reported by the state comptroller's office; and most recently has seen an increase in its bond rating for the first time in many years. Finally, as referenced by the Utica Observer-Dispatch in an article published on July 5, 2015, the Utica City School District was recognized as the #1 most fiscally responsible school district regionally when compared to 30 other districts.

The District endeavors to ensure that all payroll transactions are conducted as prescribed by regulation along with District policy and with authorization by the District's Board of Education. We appreciate the OSC's role in assisting the District in accomplishing this important mission.

In closing, the Utica City School District welcomes and takes seriously each recommendation of the OSC and has followed through on and implemented every recommendation contained in this report. Please refer to the attached *Corrective Action Plan* for information regarding implementation details.

Sincerely,

Louis D. LaPolla
President, Board of Education
Utica City School District

Appendix B: OSC Comments on the District's Response

Note 1

We updated our report to no longer state that the District did not have policies or procedures and added additional information from the District's payroll procedures policy. The other policies referenced in the response letter did not directly relate to our objective regarding accuracy, proper approval and support for compensation payments.

Note 2

Although the Board minutes show that the Board approved the appointments of these officers, the minutes do not show that the Board authorized their contracts. Therefore, there was no written Board authorization for their salaries.

Note 3

Although the Board may have discussed the Coordinator's salary during an executive session, such a discussion does not constitute Board authorization for the salary. The Board must pass a resolution during a public meeting to set salaries or authorize agreements. If Board actions take place in executive session, they are not transparent to the public and there is no record of the Board's actions.

Note 4

Our report indicates that the Board authorizes salaries through CBAs, individual employment contracts and Board resolutions. It does not indicate that each employees' position must be governed by a CBA or individual employment contract.

Note 5

We updated our report to acknowledge that the Board President provided a letter to confirm the Board discussed the work-from-home arrangement during an executive session. However, the Board did not pass a resolution during a public meeting to authorize the work-from-home arrangement.

Note 6

Our report does not say that under State Law, there is a requirement that a school district must have a telecommuting policy to authorize this practice. However, if a district chooses to allow employees to work from home, it is considered a best practice to have a telecommuting policy that explains the expectations and requirements for the telecommuting program and the mechanism to monitor the work performed.

Note 7

If Board discussions take place in executive session, they are not transparent to the public and there is no record of the Board's discussions.

Note 8

Although the District had records to show that the Coordinator used a half day of vacation leave on the eight occasions, there were no time records to show he worked the other half of those days.

Note 9

A student's academic transcript showing final course grades is not sufficient to substantiate that an outreach employee worked the required hours and the compensation provided was for meaningful services.

Note 10

Our auditor spoke to the Director of Curriculum and Instruction on October 13, 2017 and again on February 28, 2018 and documented those interviews, including the statement in our report.

Note 11

Although student work product may demonstrate that some work was completed by the outreach employee, it does not verify that the outreach employee worked the days reflected on his time cards.

Note 12

Although District officials provided a list of students enrolled in the credit recovery program, they could not identify those students who completed the program off-site and would have received services from the outreach worker. Also, the Director did not provide a roster of over 500 students who completed the program over prior years, as indicated in the District's response.

Note 13

Our 2013 audit of the District focused on whether the District ensured the credit recovery program conformed to the New York State Commissioner of Education's Regulations and whether officials adequately monitored students' progress in successfully completing the program. We did not test employee compensation payments as part of that audit and therefore made no recommendations concerning payroll issues.

Note 14

The Board should not authorize pay increases in executive session. When Board actions take place in executive session, they are not transparent to the public and there is no record of the Board's actions.

Note 15

Although the Board minutes show the Board authorized stipends for the Junior Optimist Club advisor for 2015-16 and 2016-17, the HR Director increased the stipends by a total of \$2,486 above what was authorized by the Board without seeking Board approval. At the March 28, 2017 Board meeting, the Board authorized the stipend for 2017-18 but did not authorize the stipend increases totaling \$2,486 for the two previous fiscal years.

Note 16

We reviewed the \$7,382 stipend paid to the Future Educators of America (FEA) advisor for 2016-17 fiscal year. When the District paid this stipend, there was no contract for 2016-17 because the District was still negotiating with the Teachers Association. Therefore, we compared the stipend paid with the most recent contract at that time, which was approved by the Board in August 2016 and covered the period July 1, 2014 through June 30, 2016. While this contract showed that recognized club advisors would be paid at the 4 percent index, the FEA advisor was paid at the 11 percent index, and had been paid at the 11 percent index since 2013-14. We question why the 11 percent index for this position was not reflected in the contract approved by the Board in August 2016. However, because the Board retroactively approved this position at the 11 percent index for 2016-17 when it approved the current contract²² in February 2018, we removed the exception from our report.

Note 17

There was no documentation showing supervisors reviewed the individual manual adjustments in the timekeeping system and found them appropriate. Additionally, many manual adjustments for missed or failed punches had no notes or insufficient notes such as "no punch verified" or "forgot to punch."

Note 18

When the fingerprint and ID do not match, it shows up on an attempted punch log and the District uses this log to adjust the start or end time in the system and pay the employee without requiring additional verification. We modified the footnote to clarify that as long as the ID number is known and punched in, any fingerprint can be scanned to show an attempted punch.

²² The current contract covers the period July 1, 2016 through June 30, 2021.

Note 19

We agree with the District's statement that building principals and department heads are approvers for non-administrative staff in the system. However, during audit fieldwork, we received a list of about 100 employees whose time records were approved by the Curriculum Director's secretary and the confidential secretary to the Superintendent. The list includes a select group of typists, secretaries, nurses, stenographers and various other non-instructional positions. We found no evidence of direct supervisory approval of the time records for these employees. We have modified our report to more clearly explain the exception we found.

Note 20

The BOCES daily report lists the substitutes that accepted the assignments each day, but it does not verify the substitutes showed up to work. The sign-in sheets should be used to verify the substitutes showed up to work.

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 District officials and employees and reviewed CBAs, employment contracts, Board resolutions and various records to gain an understanding of the payroll process and controls.
- We reviewed salary and wage payments to 24 employees who were involved in administration or HR and payroll functions or who had the same last name as employees involved in HR and payroll functions or were related to key District officials, totaling almost \$1.5 million. We reviewed the salary paid to the Attorney \$123,960 and the per diem Business Official \$108,780. We determined whether the amounts agreed with CBAs, employment contracts, Board resolutions, employee notices and time records.
- We reviewed salary and wage payments to the maintenance foreman totaling \$118,096 and to the Computer Media Specialist totaling \$77,935.
- We judgmentally selected a sample of payroll records for 43 employees consisting of nine who received less than seven checks totaling \$57,930, eleven paid under multiple budget codes totaling \$585,790 and 23 others randomly selected totaling \$916,530. We reviewed these employees' gross wages for a randomly selected month (March 2017) and examined payroll reports, Board authorized employment notices, CBAs, employment contracts or policies and time records to determine whether salaries and wages were accurately paid.
- We reviewed stipends paid by voucher to eight coaches, nine club advisors and 15 employees totaling approximately \$82,000 to determine whether the stipends were paid in accordance with contractual agreements.
- We reviewed salary/wage payments including longevity payments made to nine individuals identified as management confidential non-negotiating employees and six parent liaisons totaling over \$701,000 to determine whether their wages/salaries were Board approved.
- We reviewed balloon (10 of 30 individuals judgmentally selected based on different departments), sick (those who were paid for unused sick leave of \$750 or more; 12 of 15) and retirement incentives (to a judgmental sample of 20 employees picked by differing departments) paid to 42 employees totaling \$439,270 to determine whether these payments were appropriately made after they left District employment.
- We reviewed all vacation payouts to 11 employees totaling \$51,600.
- We downloaded data from the District's fingerprint time clock system and determined there were 471 employees in our test month of March 2017 that

had manually adjusted leave records. From the 471 employees we selected 25 or five percent to test. We reviewed 185 adjusted fingerprint time clock records from March 2017 for 25 employees and reviewed 54 manually entered leave records, also from March for 10 employees, to determine whether they were properly documented and approved by a supervisor. Our selection was based on choosing individuals from various departments or areas of work, such as breakfast monitors, bus drivers, bus monitors, lunch monitors, part-time clerks, security, custodial, Computer Media Specialist, teaching assistants and substitute teachers.

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 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 Clerk'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/lgli/pdf/cybersecurityguide.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

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

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