



# **Cheektowaga-Sloan Union Free School District**

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Claims Auditing

2024M-76 | October 2024

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# Report Highlights

## Cheektowaga-Sloan Union Free School District

### Audit Objective

Determine whether Cheektowaga-Sloan Union Free School District (District) claims were properly audited and approved prior to payment.

### Key Findings

Claims totaling \$9.2 million (45 percent of the claims processed) were not properly audited and approved prior to payment. As a result, there was an increased risk that improper or unsupported payments could have been made and may not have been detected and corrected. Specifically:

- 588 claims totaling \$3.1 million were not audited by the claims auditor.
- 21 Erie 1 Board of Cooperative Educational Services (BOCES) claims totaling approximately \$5.9 million were not audited. Instead, a BOCES employee approved the BOCES claims.
- 22 claims totaling \$173,591 were audited and approved for payment by the claims auditor even though identified discrepancies, including claims that were not properly supported or in compliance with the District's procurement policy, were not addressed.

### Key Recommendations

- Ensure all claims are audited and approved by the claims auditor prior to payment, and that BOCES claims are audited by the Board or an independent party.

District officials disagreed with certain aspects of our findings but indicated that they planned to initiate corrective action. Appendix B includes our comments on issues raised in the District's response.

### Audit Period

July 1, 2022 – May 6, 2024

### Background

The District serves the Towns of Cheektowaga and West Seneca, in Erie County. The seven-member Board of Education (Board) is responsible for the District's general management and control of financial affairs.

The Superintendent of Schools is the chief executive officer responsible for the District's day-to-day management. The Business Manager (Manager) oversees the District's business operations including the accounts payable department which is responsible for processing claims.

The District contracts with BOCES for central business office services including claims auditing. The accounts payable clerk (Clerk) prepares and provides the claims packages and warrants (list of claims to be audited) to the claims auditor monthly to be audited and approved. The District Treasurer (Treasurer) is responsible for signing all checks provided that the claims auditor attested to the appropriateness of the charge and approved the claim for payment.

#### Quick Facts

2023-24 Appropriations	\$40.3 million
Claims Processed During the Audit Period	
Dollar Amount	\$20.6 million
Number of Claims	1,965

# Claims Auditing

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## What Is a Proper Claims Audit?

A proper claims audit is a thorough and deliberate examination to determine that a claim is a legal obligation and proper charge against a school district. A claim package should contain enough detail and documentation so that the auditing body or official is supplied with sufficient information to make that determination. Generally, a school board must audit all claims before they are paid<sup>1</sup> or appoint a claims auditor to audit and approve the claims.

The Board-adopted claims auditor policy (Policy) outlines the claims auditor's responsibility to examine all claims. The Policy requires the claims auditor to determine whether:

- Claims are for a valid and legal purpose, include sufficient documentation such as detailed receipts or invoices, and are mathematically correct,
- The purchases were made by an authorized official,
- Goods or services were received prior to payment of the claims, and
- Purchases were made in accordance with District policy, purchase order or contract before authorizing payment.

If any deficiencies are identified during the claims audit process, the claims should be held until these deficiencies are corrected. The Policy also requires the claims auditor to communicate with the Board directly on a monthly basis.

Furthermore, New York State Education Law Section 2526-3 requires that when a board delegates the claims audit function using a shared service or contractual arrangement, the board shall be responsible for auditing all claims from the entity that provides the claims audit service or delegate the audit and approval of these claims to another independent party to maintain the independence of the claims audit function.

A school district treasurer is responsible for signing disbursement checks and should not make any disbursements without the audit and approval of claims by the board or a claims auditor, if appointed.

## Claims Were Not Properly Audited and Approved Prior to Payment

Certain claims were not properly audited and approved prior to payment. The Clerk did not provide 588 claims (30 percent) totaling \$3.1 million to the claims auditor. The Clerk did not have a reasonable explanation for why these claims were not sent to the claims auditor. Of these, 123 claims totaling \$155,573 were exempt from being audited prior to payment, because they were for items and services such as utilities, postage and freight, but the claims should have been presented to the claims auditor and audited as soon as possible after payment. The remaining 465 claims (24 percent) totaling \$3

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<sup>1</sup> A board, by resolution, may authorize payment in advance of audit for public utility services (electric, gas, water, sewer and telephone), postage and freight and express charges. The claims for such prepayments should be audited as soon as possible after payment and included on the next warrant (list of claims scheduled for payment) as prepaid amounts.

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million were not exempt and were not provided to or audited and approved by the claims auditor prior to payment as required. We reviewed these claims and determined that they were for a proper, valid and legal purpose.

Additionally, 21 BOCES claims totaling approximately \$5.9 million were not audited. The Manager, Treasurer and claims auditor told us that none of the BOCES claims paid during our audit period were audited. The Treasurer and the Manager told us that these claims were only reviewed and approved by the Manager, who was also a BOCES employee. However, these claim packages should be reviewed and approved by the Board or an independent party to reduce the risk of improper or incorrect payments.

Although the claims auditor reviewed the claims and the warrant provided to her each month by the Clerk, the claims auditor did not have a process or procedure in place to ensure she received all claims. As a result, after the claims packages were sent to the claims auditor, the Clerk was able to continue processing claims for payment without the claims auditor's knowledge and claims were paid without ever being audited or approved. The Board was provided the same version of the warrant that was provided to the claims auditor. After the Board approved the warrant, the Clerk updated the warrant to include additional claims that she had processed after the claims packages were sent to the claims auditor.

The complete updated version of the warrant was provided to the Treasurer, who signed the warrant and paid all claims, including the claims that were not authorized for payment by the claims auditor or the Board. The Treasurer did not compare or ensure the warrant she was provided was the same warrant approved by the claims auditor prior to signing checks and issuing payment. As a result, claims were paid without proper audit and approval. Without a procedure in place to ensure all claims have been provided to the claims auditor, the Board cannot rely on the District's claims audit process or be assured that all claims will be properly audited prior to payment.

The claims auditor also approved claims that were not properly supported or in compliance with the District's procurement policy. We reviewed a sample of 106 claims<sup>2</sup> totaling \$2 million and determined that 22 claims totaling \$173,591 were audited, but should not have been approved for payment, because the claims had one or more exception as follows:<sup>3</sup>

- 16 claims, totaling \$111,412, had insufficient evidence to demonstrate that officials sought competition in compliance with the District's procurement policy.
- Seven claims, totaling \$60,265, were missing purchase orders or another form of documentation to demonstrate that the purchase was properly approved.
- One claim, totaling \$6,554, did not have an itemized invoice attached or other supporting documentation to demonstrate the amount paid was correct.

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<sup>2</sup> See Appendix C for more information on our sampling methodology.

<sup>3</sup> Some claims had more than one exception.

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Although the claims auditor identified these discrepancies and reported them to officials, including the Clerk, Manager and Treasurer, the deficiencies were not corrected prior to the claims auditor authorizing the claims for payment. The claims auditor told us that in the past she would report deficiencies and the Clerk, Manager and/or Treasurer would address the deficiencies prior to payment. However, during our audit period, the deficiencies were not addressed. The claims auditor prepared a report each month for the Board (Board Report) which included an attestation from the claims auditor which explicitly stated that each and every claim had been audited and the Treasurer was authorized to pay the claims. Even though the claims auditor listed the deficiencies identified in the claims she had audited following this attestation, the claims should not have been approved for payment until the deficiencies were addressed. Furthermore, the Board Report was sent to the Clerk, Manager, and Treasurer and was not provided to the Board. The Manager told us they did not make corrections to address all deficiencies or inform the claims auditor of any corrections made because the claims auditor already approved the claims for payment and he did not believe they were significant enough deficiencies.

Of the 22 claims identified by the claims auditor as having insufficient documentation, 16 had electronic supporting documentation in the District's financial system. However, the claims auditor did not have access to the financial system and, therefore, would not be able to review the documentation to perform an adequate claims audit.

One Board member told us that the warrant was provided to Board members two days prior to the meeting to provide members time to review and ask questions regarding the payments. The Board member was unaware that the claims auditor should also be providing a report of any discrepancies and should not have approved claims for payment until discrepancies were resolved. The Manager told us that Board members seldom asked questions because they relied on the claims auditor to properly perform their duties. We made several attempts during our audit to contact the other six Board members and received no response.

Although we did not identify any claims that were not for a valid or legal purpose,<sup>4</sup> when claims are paid without a proper claims audit, there is an increased risk that improper or unsupported payments could have been made and gone undetected and uncorrected.

## **What Do We Recommend?**

The Board should:

1. Ensure all claims, other than those allowed to be paid in advance of audit, are audited and approved by the claims auditor prior to payment, and those claims paid in advance of audit are audited after payment.

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<sup>4</sup> Other than as stated in our report and other minor discrepancies we discussed with officials: the claims in our sample were for appropriate District purposes, adequately supported, properly authorized and approved, contained evidence that the goods or services were actually received, in compliance with Board-adopted policies, and mathematically correct.

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2. Ensure that BOCES claims are audited by the Board or an independent party.
  3. Provide sufficient oversight of the claims audit process including communicating directly with and reviewing reports from the claims auditor and investigating any deficiencies identified.

The Manager and Clerk should:

4. Provide all claim packages including a complete warrant to the claims auditor and discontinue the practice of adding claims to the warrant after it has been certified by the claims auditor.
5. Provide the claims auditor access to electronic supporting documentation or ensure supporting documentation is provided.
6. Address deficiencies identified by the claims auditor prior to providing the warrant to the Treasurer to issue payment.

The Treasurer should:

7. Ensure all claims listed on the warrant have been audited and approved prior to making payment.

The claims auditor should:

8. Communicate directly with the Board and provide monthly reports identifying claims deficiencies as required by the District's policy.
9. Establish a procedure such as monthly reviewing the check sequence for gaps to determine whether any claims were paid but not provided for audit.
10. Ensure claim packages contain adequate supporting documentation prior to approving them for payment.



# Appendix A: Response From District Officials

## Cheektowaga-Sloan Union Free School District

Mrs. Andrea L. Galenski  
Superintendent of Schools  
(716) 891-6402



**Board of Education**  
Denise McCowan - President  
Zachary Smith - Vice President  
Stephanie Dombrowski  
Jennifer L. Kregg  
Ava-Marie Shonitsky  
Gary Sieczarek  
James Stachewicz

September 13, 2024

Ms. Melissa Myers, Chief of Municipal Audits  
Division of Local Government and School Accountability  
Office of the New York State Comptroller  
110 State Street  
Albany, New York 12236

RE: Report of Examination 2024M-76  
Response from District Officials

Dear Ms. Myers:

We would like to begin our response by expressing our satisfaction with the statement in the fourth paragraph on page six (6) of the audit report which states that, “we did not identify any claims that were not for a valid or legal purpose.” We were also very pleased with footnote 4 on page six (6) that states, “Other than as stated in our report and other minor discrepancies we discussed with officials: the claims in our sample were for appropriate District purposes, adequately supported, properly authorized and approved, contained evidence that the goods or services were actually received, in compliance with Board-adopted policies, and mathematically correct.” We work extremely hard to ensure that our claims process within the accounts payable department is efficient, effective, has appropriate controls in place, and is thorough. We welcome any feedback that can assist us in making the needed internal adjustments that will provide for an even better process for handling claims and carrying out the claims process in our District.

As a result of several areas that were noted within the audit report, we are providing the District’s response below:

**Issue noted in audit report**—The Clerk did not provide 588 claims (30 percent) totaling \$3.1 million to the claims auditor. Of these, 123 claims totaling \$155,573 were exempt from being audited prior to payment, because they were for items and services such as utilities, postage and freight, but the claims should have been presented to the claims auditor and audited as soon as possible after payment. The remaining 465 claims (24 percent) totaling \$3 million were not exempt and were not provided to or audited and approved by the claims auditor prior to payment as required. We reviewed these claims and determined that they were for a proper, valid and legal purpose.

**District’s response to issue noted**—The New York State Comptroller’s Local Government Management Guide – Improving the Effectiveness of Your Claims Auditing Process states that, “Certain payments generally may be made without going through the routine claims auditing

See  
Note 1  
Page 11

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process. Generally, these payments are approved through some other authorization process or are the result of statutory requirements, existing contractual commitments or some other required obligation.” This includes certain items such as utilities, principal and interest on debt, payments pursuant to a court order, amounts due upon lawful contracts for periods exceeding one year, retirement contributions by a participating employer in the New York State and Local Retirement System as billed by the NYSOSC and NYSTRS and amounts for employee benefits. The Guide states that, “These types of payments should not be included on the abstract of audited claims.”

Further, the NYSOSC Guide authorizes the payment in advance of claims audit for public utility services, postage, freight and express charges. However, these claims should be audited as soon as possible after payment and included on the next abstract as prepaid amounts. Public utility services generally include electric, gas, water, sewer and telephone services.

We agree that claims for certain utility services were paid as authorized in advance of the claims audit process and were not subsequently provided to the claims auditor. As a result, we immediately responded by putting a process in place to ensure that these utility payments will be audited as soon as possible after payment and included on the next abstract as prepaid amounts.

See Note 1 Page 11
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As noted in the beginning of our response, it is important that we reiterate how we further agree with the auditor’s review which found that all of these claims were for a proper, valid and legal purpose.

**Issue noted in audit report**—21 BOCES claims totaling approximately \$5.9 million were not audited. The Manager, Treasurer and claims auditor told us that that none of the BOCES claims paid during our audit period were audited. The Treasurer and the Manager told us that these claims were only reviewed and approved by the Manager, who was also a BOCES employee.

**District’s response to issue noted**—While we agree that the District’s Business Manager reviewed, evaluated and approved the BOCES monthly invoices, we must point out that there are multiple compensating controls in place to ensure that absolutely no inappropriate payments were made. All BOCES invoices were put through a rigorous review process and the District is extremely disappointed that the report did not site the compensating internal controls that are in place. We find it important to highlight a few additional controls that we have in place:

See Note 2 Page 11
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- The BOCES services requested by the District are determined at an extensive meeting that is held each school year between representatives of Erie 1 BOCES and the District’s Superintendent, Assistant Superintendent, Director of Special Education & Student Services, Director of Technology and the Business Manager.
- An AS-7 contract is prepared for those services that the District wishes to receive and in turn that BOCES agrees to provide.
- Changes to the existing contract must be in writing and approved by the District. These changes to the contract are determined between the department heads and their contacts at Erie 1 BOCES—all of which are outside of the District’s Business Office.

- Each BOCES invoice total is entered into an analytical review spreadsheet that has been maintained for the past ten (10) years. This analytical review assists in determining if there are significant changes for each month as compared to the prior year. Significant changes are then investigated.
- Each monthly invoice is then compared to the approved AS-7 annual contract with Erie 1 BOCES and any authorized changes in the contract. The invoices are tick-marked for verification and maintained as a record to prove that each invoice was thoroughly vetted.
- Any variances or unusual items are sent back to the requesting department heads for verification. Such consultations are noted on the monthly BOCES invoice copies. All of this documentation is maintained and available for inspection.

We believe that the District’s current process of review and approval of the monthly BOCES invoices goes beyond what the normal audit process requires. However, we have immediately responded and will further enhance the audit of the monthly BOCES bills by having the District Treasurer independently review the bill prior to authorizing payment.

See  
Note 3  
Page 11

**Issue noted in audit report**—The claims auditor reviewed the claims and the warrant provided to her each month by the Clerk; the claims auditor did not have a process or procedure in place to ensure she received all claims. As a result, after the claims packages were sent to the claims auditor, the Clerk was able to continue processing claims for payment without the claims auditor’s knowledge and claims were paid without ever being audited or approved. The Board was provided the same version of the warrant that was provided to the claims auditor. After the Board approved the warrant, the Clerk updated the warrant to include additional claims that she had processed after the claims packages were sent to the claims auditor.

**District’s response to issue noted**—Since the claims auditor (Erie 1 BOCES) is a completely separate entity which provides a very thorough and independent audit of claims, it can take several days to have the claims audit process completed. The Accounts Payable Clerk does keep processing claims as they arrive after the package is sent to the claims auditors. However, these claims are then placed on the next warrant and not paid until audited by the claims auditors and approved by the Board. The only exceptions to this would be payments for utilities, employee benefits, and other items previously identified as authorized to be paid as stated in the NYSOSC Guide, prior to audit.

See  
Note 4  
Page 11

**Issue noted in audit report**—The complete updated version of the warrant was provided to the Treasurer, who signed the warrant and paid all claims, including the claims that were not authorized for payment by the claims auditor or the Board. The Treasurer did not compare or ensure the warrant she was provided was the same warrant approved by the claims auditor prior to signing checks and issuing payment. As a result, claims were paid without proper audit and approval. Without a procedure in place to ensure all claims have been provided to the claims auditor, the Board cannot rely on the District’s claims audit process or be assured that all claims will be properly audited prior to payment.

**District’s response to issue noted**—With the exceptions for utilities, employee benefits and other items authorized by the New York State Comptroller’s Management Guide as either being

See  
Note 5  
Page 11

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excludable from the warrant or required to be on the warrant as soon as possible after payment, all claims for payment are on the warrant.

**Issue noted in audit report**—The claims auditor also approved claims that were not properly supported or in compliance with the District’s procurement policy. We reviewed a sample of 106 claims totaling \$2 million and determined that 22 claims totaling \$173,591 were audited, but should not have been approved for payment, because the claims had one or more exception as follows:

- 16 claims, totaling \$111,412, had insufficient evidence to demonstrate that officials sought competition in compliance with the District’s procurement policy.
- Seven claims, totaling \$60,265, were missing purchase orders or another form of documentation to demonstrate that the purchase was properly approved.
- One claim, totaling \$6,554, did not have an itemized invoice attached or other supporting documentation to demonstrate the amount paid was correct

Of the 22 claims identified by the claims auditor as having insufficient documentation, 16 had electronic supporting documentation in the District’s financial system. However, the claims auditor did not have access to the financial system and, therefore, would not be able to review the documentation to perform an adequate claims audit.

**District’s response to issue noted**—The District has found that having electronic evidence of compliance with the District’s purchasing policy is superior to having paper copies. Paper tends to get misplaced or damaged over time and can be difficult to locate in a reasonable amount of time; whereas, the electronic evidence can be found quickly and does not get misplaced or damaged. The only issue is with the claims auditors who are with a separate entity having access to our financial system. We are very stringent with allowing any entity or person having access to our systems. We will consider providing Erie 1 BOCES (a separate entity) read only access to the purchasing system and evaluate any potential risks.

See  
Note 6  
Page 11

The claims which were identified as missing purchase orders related to purchases made for necessary items which were needed on an immediate basis. We require purchase orders to be processed for all items acquired; however, occasionally the immediate requirement for a good or service outweighs the time requirement for processing and issuing a purchase order. We will reinforce that a purchase order is a requirement for all payments to be processed. In the case of an emergency purchase, we will accept a confirming purchase order (a purchase order processed after the goods or service was received) with a valid explanation as to such requirement.

See  
Note 7  
Page 11

It is important for us to note that the payment totaling \$6,554 that the audit sites for not having an itemized invoice attached or other supporting documentation to demonstrate the amount paid was correct and did have an invoice attached supporting the payment. After corresponding with the auditor, we found that they were confused by this payment to a Charter School which stated that this was payment number 3 out of a total of 6 payments. It was clear that nothing was deducted for payments 1 and 2 because the Charter School had previously never billed for payments 1 or 2. They only billed us for payment number 3. Charter Schools are allowed to bill public schools up to 6 times each school year. They are not required to bill districts all 6 times and frequently do not. In this case, there were no previous billings and; thus, there was nothing

See  
Note 8  
Page 11

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to deduct or to attach to the supporting documentation provided. The claims auditor also did not send this back to the District asking for additional documentation but instead approved it signaling to the District that no further documentation was required. The District has extremely strict controls over payments to Charter Schools including the review of all prior payments made. This particular item is incorrect and should be removed from the audit report.

We look forward to drafting and submitting a Corrective Action Plan after issuance of the final audit report.

Sincerely,

Andrea L. Galenski  
Superintendent of Schools

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

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### Note 1

The 465 claims totaling \$3 million that were not audited prior to payment were not for utility services, employee benefits or otherwise identified by our Office as claims that could be paid prior to audit. These claims included professional services, tuition to other schools, office equipment and supplies, classroom supplies, sports equipment, employee reimbursements and other types of claims that must be audited prior to payment.

### Note 2

The Board is required to audit BOCES claims or delegate the audit and approval of these claims to another independent party to maintain the independence of the claims audit function. An effective claims audit process enhances internal controls because it segregates two key functions – management's purchase of goods and services and the authorization of payments for those goods and services. The compensating controls described by officials do not provide for this segregation.

### Note 3

The District Treasurer is prohibited from being appointed claims auditor. As such, the District Treasurer should not be auditing BOCES claims.

### Note 4

The District's response is inaccurate. As stated in the report, there were 588 claims totaling \$3.1 million that were not added to warrants and were not audited prior to, or after payment.

### Note 5

Although 123 claims totaling \$155,573 were exempt from being audited prior to payment, they should have been presented to the claims auditor and audited as soon as possible after payment. Including the exempt claims, 588 claims totaling \$3.1 million were not presented to the claims auditor.

### Note 6

As the claims auditor cannot properly or effectively audit claims without the supporting documentation noted in our report, officials must ensure the claims auditor has access to the information they need to properly audit each claim.

### Note 7

Although officials indicated that certain claims were "emergency" purchases, officials did not provide us or the claims auditor with documentation to support the nature of the emergency or immediate need. Furthermore, the purchases were for regular items and routine services such as summer school bus fuel and payment for accounting services.

### Note 8

The District's claims auditor questioned the \$6,554 payment to the charter school and included the claim as an exception on the claims auditor's report because it did not include proper supporting documentation for the claims auditor to adequately approve it for payment.

## Appendix C: Audit Methodology and Standards

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We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. We obtained an understanding of internal controls that we deemed significant within the context of the audit objective and assessed those controls. Information related to the scope of our work on internal controls, as well as the work performed in our audit procedures to achieve the audit objective and obtain valid audit evidence, included the following:

- We interviewed District officials, the claims auditor and other employees, and reviewed policies, regulations, procedures and Board meeting minutes to gain an understanding of the District's process to prepare, approve, audit and pay claims.
- From a population of 1,965 claims totaling \$20.6 million, we used our professional judgment to select a sample of 75 claims. We selected our sample to include claims processed between July 1, 2022 and December 31, 2023 from a variety of vendors, District officials, individuals and claims from vendors not typically used by school districts. We also used a non-biased judgmental sample to select 31 claims by filtering the District's cash disbursement report to include claims over \$1,000 and selected every 36th claim to obtain a total sample of approximately 10 percent of the dollar amount of the population.
- We reviewed these 106 claims, totaling \$2 million, to determine whether the claims were: for an appropriate District purpose; adequately supported, properly authorized and approved, contained evidence that the goods or services were actually received, in compliance with Board-adopted policies, mathematically correct, and audited and approved before payment.
- We obtained cash disbursement reports, warrants from the District's financial system and warrants provided to the claims auditor prepared during our audit period. We compared these reports and identified 588 claims that were paid but were not provided to the claims auditor for review and approval prior to payment. We reviewed all of these claims to determine whether they were valid and legal claims against the District.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law, Section 2116-a (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 next fiscal year. For more

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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. The CAP should be posted on the District's website for public review.



## Appendix D: Resources and Services

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### **Regional Office Directory**

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

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

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## Contact

Office of the New York State Comptroller  
Division of Local Government and School Accountability  
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**BUFFALO REGIONAL OFFICE** – Melissa A. Myers, Chief of Municipal Audits

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