



Avon Central School District

Financial Management

2024M-75 | October 2024

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Report Highlights

Avon Central School District

Audit Objective

Determine whether the Avon Central School District (District) Board of Education (Board) and District officials effectively managed fund balance and reserves.

Key Findings

The Board and District officials did not effectively manage fund balance and reserves.

- The Board-approved budgets overestimated appropriations by an average of approximately \$1.7 million per year which made it appear the District needed to appropriate \$300,000 of fund balance each year and increase real property taxes to close budget gaps. However, the District incurred operating surpluses in all five years we reviewed, totaling \$8.2 million. Appropriating fund balance that is not needed is, in effect, a reservation of fund balance that is not provided for by statute and circumvents the statutory limit.
- Six reserves totaling over \$5 million had high balances that were not needed or used. For example, the District's reserve for unemployment expenditures will cover annual expenditures for 344 years and the debt reserve in the debt service fund had \$866,000 in unidentified money that should be returned to the general fund.
- The District lacked written multiyear financial and capital plans. This inhibited effective financial management and justification for the levels of accumulated fund balance and reserves.

Recommendations

The audit report includes six recommendations to help improve the District's financial management.

District officials generally agreed with our recommendations and indicated they planned to initiate corrective action. Appendix B includes our comments on issues raised in the District's response.

Audit Period

July 1, 2018 – May 23, 2024

Background

The District serves the Towns of Avon, Caledonia, Lima and York in Livingston County and the Town of Rush in Monroe County.

The elected five-member Board is responsible for managing and controlling the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the chief executive officer and is responsible for the District's day-to-day management under the Board's direction.

The Business Manager is responsible for administration and supervision of financial activities, including working with the Board and Superintendent to develop and administer the budget.

Quick Facts

2023-24 Appropriations	\$23.9 million
Total Reserves as of June 30, 2023	\$13.4 million

Financial Management

How Should a School Board and School District Officials Effectively Manage Fund Balance and Reserves?

Fund balance is the difference between revenues and expenditures accumulated over time. School districts may retain a portion of surplus fund balance¹ for unexpected occurrences and fluctuations in cash flow. However, a school district board (board) and officials must comply with New York State Real Property Tax Law Section 1318, which limits the amount of surplus funds that a school district can retain to no more than 4 percent of the budget. Officials must apply any surplus fund balance in excess of the 4 percent limit to reduce the upcoming year's real property tax levy or appropriately fund needed reserves.

To properly manage fund balance, the board and school district officials should develop and adopt reasonably estimated and structurally balanced budgets based on historical data or known trends in which recurring revenues finance recurring expenditures. In preparing the budget, the board must estimate the amounts the school district will spend and receive, the amount of fund balance that will be available at fiscal year-end to use toward the upcoming year's budget, and the expected real property tax levy. Accurate and reasonable budget estimates help ensure that the tax levy is not greater than necessary, the budget is presented transparently to the public, and surplus fund balance does not exceed the legal limit. During the course of the fiscal year, as school district officials have a better understanding of the results of financial operations, they should consider using anticipated surplus fund balance to finance one-time expenditures, fund needed reserves or pay off debt.

School districts are also allowed to establish reserves (restricted fund balance) and accumulate funds for certain future purposes (e.g., unemployment or retirement expenditures). While school districts are generally not limited to the amount of funds that can be held in reserves, a board should ensure reserve balances are reasonable. A board should balance the desire to accumulate funds for identified future needs with the obligation to make sure real property taxes are not higher than necessary.

To help ensure that reserve balances do not exceed reasonable amounts necessary to address long-term obligations or planned expenditures, a board should adopt a comprehensive written policy or plan that states its rationale for establishing reserve funds, objectives for each reserve, maximum targeted funding levels, conditions under which reserves will be used or replenished and a periodic review of reserve balances to assess reasonableness.

The Board's financial accountability policy requires a "long-term (three to five years) financial plan for both capital projects and operating expenses." Such plans enable officials to identify revenue and expenditure trends, establish long-term priorities and goals, consider the impact of near-term budgeting decisions on future fiscal years and assess the merits of alternative approaches (such as using surplus fund balance or establishing and using reserves) to finance operations. Any comprehensive written multiyear financial and capital plan should be monitored and updated on an on-going basis to help ensure that decisions are made using the most accurate information available.

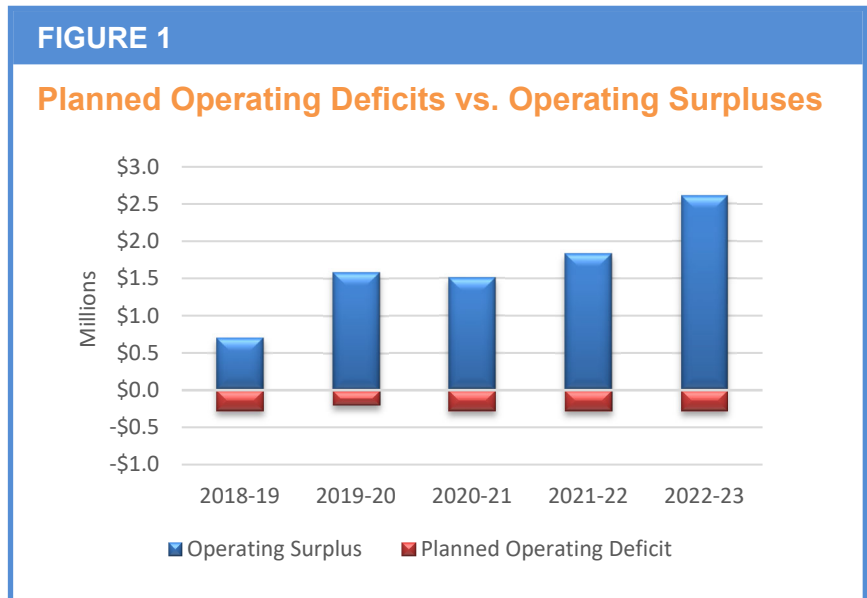
¹ For guidance on fund balance classification and reporting see <https://www.osc.ny.gov/files/local-government/publications/pdf/gasb54.pdf>

The Board and District Officials Appropriated Fund Balance That Was Not Needed

The Board and District officials have generally maintained surplus fund balance levels in accordance with the statutory 4 percent limit by appropriating approximately \$300,000 in fund balance in each of the last five adopted budgets that was not needed or used to finance operations and by funding reserves at the end of the fiscal year. The District did not use any of the appropriated fund balance because the Board adopted budgets that annually underestimated revenues by approximately \$300,000 and overestimated appropriations by an average of approximately \$1.7 million (approximately 8 percent) per year.

The Board's budgets made it appear as though it needed to appropriate fund balance and increase real property taxes to close projected budget gaps. In the 2018-19 through 2022-23 fiscal year budgets, the Board appropriated a total of \$1.3 million of fund balance – which should have resulted in operating deficits – and increased the real property tax levy by a total of nearly \$600,000 or 6 percent. However, the District instead incurred operating surpluses in each of those five years totaling \$8.2 million and the appropriated fund balance was not used to finance expenditures (Figure 1).

Annually appropriating fund balance that is not needed to fund operations is, in effect, a reservation of fund balance that is not provided for by statute and circumvents the statutory limit imposed on the level of surplus fund balance. When adding back the unused appropriated fund balance to reported surplus fund balance, the recalculated year-end surplus fund balance exceeded the statutory limit – at 5 percent of the budget in all five fiscal years.

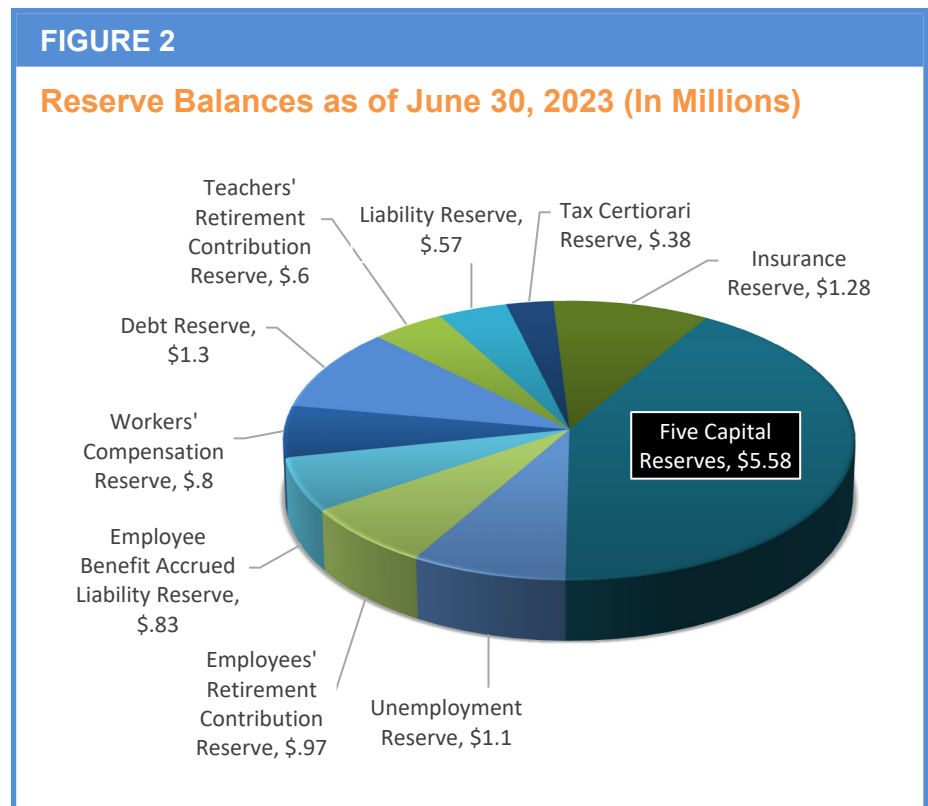


We reviewed the District's preliminary 2023-24 operating results as of May 31, 2024 and verified that the District will likely generate another operating surplus and will not need to use the \$300,000 of appropriated fund balance. For updated perspective, the Board further increased the tax levy by almost 4 percent and appropriated another \$470,000 of fund balance in the 2024-25 budget.

Reserve Funds Were Overfunded or Unused

As of June 30, 2023, the District reported 13 reserves totaling approximately \$12.1 million and a \$1.3 million debt reserve in the debt service fund (Figure 2).

Although the reserve funds generally had establishing resolutions, the resolutions did not always provide targeted funding levels or address how or when reserves would be funded, used or replenished. The Board and District officials' misleading budgeting practices allowed them to allocate the District's annual surpluses to various reserve funds each year, to save over \$13 million in taxpayer dollars for use some time in the future. While funding capital reserves is a prudent method to accumulate money for future capital projects or purchases at a decreased borrowing cost, the Board should include a provision in the budget for the routine funding of these reserves, which is more transparent and allows for taxpayer approval.



In addition, the annual reserve report prepared by District officials as required by the Board's reserve policy was an inadequate tool to effectively manage reserves because it did not include an analysis of the projected need to use reserve funds and contained inaccurate information (See the Officials Did Not Develop Comprehensive Written Multiyear Financial and Capital Plans section).

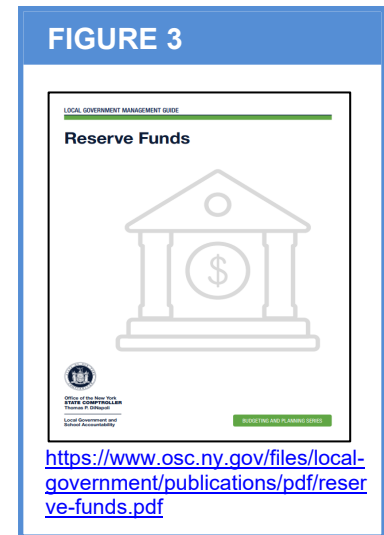
Our review of the 14 reserve funds' activity identified that the teachers' retirement contribution reserve was funded within the statutory limit and the employee benefit accrued liability reserve balance was adequately supported. The five capital reserves were funded within voter-authorized levels and were properly used. The remaining reserves may not be necessary or reasonably funded, as described below. OSC has a *Local Government Management Guide* on reserves that can assist District officials on the use of these and other reserve funds. See Figure 3.

- Insurance Reserve – This reserve can be used to cover any loss, claim, action or judgment for which the District can or must purchase insurance. District officials have not used or funded this reserve – except for annual interest earnings – since 2009 and had a reported balance of nearly \$1.3 million as of June 30, 2023. The Business Manager acknowledged that there is not much the District can spend this money on, within the statutory restrictions for this reserve.

- Debt Reserve – District officials account for and report a debt reserve in the debt service fund, separate from the general fund. A debt service fund is used to account for the accumulation of resources designated for paying principal and interest on long-term debt.² As of June 30, 2023, this reserve had a reported balance of nearly \$1.3 million. While we identified the source of additions to the reserve during our audit period, the Business Manager said she did not have a system to track outstanding debt related to each project and could not demonstrate a statutory need to restrict the \$865,950 balance in this reserve at the beginning of our audit period to pay related debt. Without a valid legal requirement to restrict these funds, District officials do not have the statutory authority to choose to reserve or otherwise set aside these funds in this reserve.

While the District did not use this reserve balance to pay off related debt or return the unidentified balance to the general fund, the Business Manager provided schedules showing tentative plans to use \$605,000, or almost half, of the debt reserve balance as of June 30, 2023 to offset some costs of the upcoming capital projects in 2024-25 and 2025-26 and reduce borrowing needs.

- Unemployment Reserve – In 2018-19 and 2019-20, District officials used this reserve to pay for \$15,932 in unemployment costs incurred during those years but did not use the reserve to pay for any unemployment costs in 2021-22 and 2022-23. Based on the District’s average annual unemployment expenditures of \$3,186 over the last five years, this reserve’s balance of approximately \$1.1 million as of June 30, 2023 would cover applicable expenditures for over 344 years. In addition, given the recent increases in interest earnings, including over \$47,000 in 2022-23, this balance will grow more significantly, with little need for it to fund any minimal unemployment costs.
- Employees’ Retirement Contribution Reserve – The Board budgeted and officials recorded the use of \$20,000 from this reserve, in three of the last five years, toward annual retirement contributions which averaged \$218,967 over the five-year period. This reserve’s balance of \$965,249 as of June 30, 2023 can fully cover almost four and a half years of retirement contributions, or would last over 48 years if the District continues its minimal usage of \$20,000 per year.



² Per New York State Local Finance Law, Section 165.00 and New York State General Municipal Law, Section 6-L

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- Workers' Compensation Reserve – District officials only used this reserve once in the last five years to pay \$27,500 in workers' compensation costs. In addition, in June 2022, the Board declared the reserve's \$757,774 balance excessive and transferred \$250,000 to a capital reserve. However, the Board funded the reserve again by nearly \$300,000 the following year. Based on the District's average annual workers' compensation costs of \$69,197, this reserve's balance of \$799,536 as of June 30, 2023 could fully fund the District's expenditures for more than 11 years.
 - Liability Reserve – This reserve must be used to cover property loss and liability claims. The liability reserve's balance was \$566,945 as of June 30, 2023, which was within 3 percent of the budget, and the maximum balance authorized by New York State Education Law Section 1709 [8-c]. However, the balance in this reserve has remained at its current level, aside from annual interest earnings, since 2008. Because there is no detailed plan or obvious need for this reserve, we question why it is maintained at this level. In discussions, the Business Manager acknowledged the limitations on the District's ability to use this money, within the statutory restrictions for this reserve.
 - Tax Certiorari Reserve – This reserve's balance of \$383,396 as of June 30, 2023 was authorized in June 2020 for two potential claims that were resolved in October 2022 without payment. Therefore, the money should have been returned to the general fund at that time in accordance with statute.³ After finding and providing this information at our request, the Business Manager and Superintendent prompted a Board resolution to reduce the reserve by \$380,000 on December 31, 2023.

While it is a prudent practice for the Board and District officials to save for future expenditures by using reserves, retaining excess funds in this manner results in a higher than necessary real property tax burden on current taxpayers.

Officials Did Not Develop Comprehensive Written Multiyear Financial and Capital Plans

The Board and District officials did not transparently communicate and justify their financial decisions by developing comprehensive written multiyear financial and capital plans as required by the Board's financial accountability policy. However, officials told us at the beginning of our audit, that they had contracted with a consultant to help develop long-range financial plans. The consultant met with the Board on March 25, 2024 and presented an analysis and projections of general fund revenues and expenditures through 2028-29, and some general recommendations related to budgeting and monitoring, which included creating reserves for potential electric bus purchases.

In addition, although the Board adopted a written reserve policy in 2017 that requires District officials to provide a detailed annual reserve report to the Board to aid in managing reserve fund balances, the reports did not contain an analysis of projected needs of the reserve funds in the upcoming fiscal year, as required by the policy. In addition, the annual reserve report was not accurate. We identified

³ Funds reserved for tax certiorari judgments and claims pursuant to Education Law, Section 3651[1-a] that are not expended for the payment of judgments or claims arising out of tax certiorari proceedings for the tax roll in the year the money is deposited to the fund and/or that will not be "reasonably required to pay any such judgment or claim," must be returned to the general fund on or before the first day of the fourth fiscal year following the deposit of such money to the reserve fund.

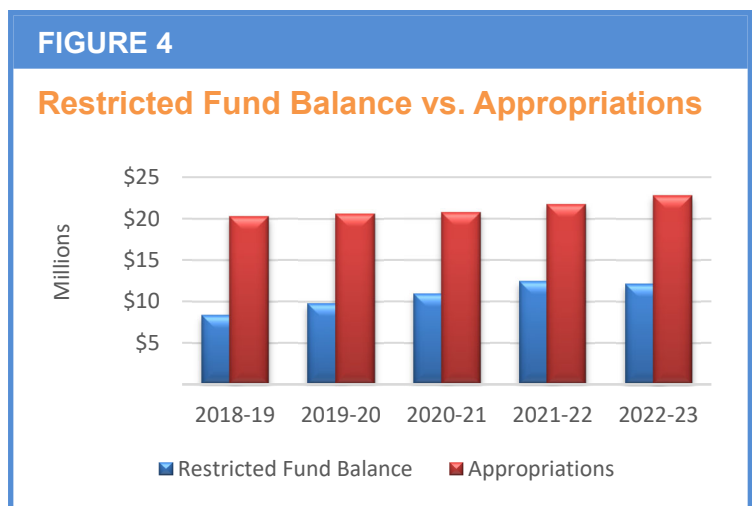
eight reserves for which funding and/or usage activity in the annual reserve report did not agree with the reserve activity that officials recorded in the general ledger. This included two reserves for which officials reported \$138,029 of interest earnings as deposits to the reserve, inconsistent with other reserves and policy requirements. As another example, the annual reserve report did not include \$441,436 used from the 2014 capital equipment reserve in the 2019-20 through 2022-23 fiscal years.

Without complete and accurate information about reserve activity, and analysis of projected reserve needs, the Board cannot make necessary and informed decisions to adequately manage reserve funds, or adequately share and justify reserve planning and balances for taxpayers.

The annual reserve report did include a section on end-of-year financial practices and reserves allocation which described some systemic budgeting procedures. These include routinely appropriating “approximately \$300,000 of current year funds as a revenue source for the coming year,” then transferring any surplus funds in excess of the 4 percent statutory limit to reserves based on the District’s long-term planning. However, the District had no documented long-term plan to support the reserve balances it has accumulated this way. District officials also stated in the annual reserve report that, while there is no established industry standard for reserve funds, the District is one of only 22 school districts in the State with at least 50 percent of an allowable budget set aside in various reserve accounts. We confirmed that for the last three years, the District’s reserves (restricted fund balance) exceeded 50 percent of its budget appropriations (Figure 4).

Without long-term financial and capital plans that document intended future capital projects or purchases and other uses for accumulated reserves, it is difficult to justify accumulating more than 50 percent of the District’s budget in reserves, instead of adopting more realistic budgets to reduce the real property tax burden for current taxpayers.

As the District moves forward, well-designed written financial and capital plans can assist the Board in making timely and informed decisions about programs and operations and help the Board transparently and effectively manage and use fund balance and reserves in the best interest of taxpayers.



What Do We Recommend?

The Board and District officials should:

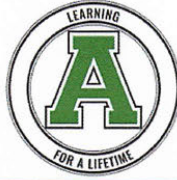
1. Develop and adopt budgets that include reasonable estimates for appropriations, revenues and the amount of fund balance and reserves that will be available to fund operations.
2. Review and amend the reserve policy to address circumstances under which reserve funds will be used or replenished.
3. Review reserve fund balances to determine whether the amounts are necessary and reasonable. To the extent that they are not, transfers should be made to surplus fund balance, where allowed by law, or to other reserves established and maintained in compliance with statute.
4. Transfer remaining funds improperly held in the debt reserve in the debt service fund to the general fund surplus fund balance.
5. Develop, adopt and periodically update comprehensive written multiyear financial and capital plans to be used in conjunction with the annual budget process.

The Board should:

6. Ensure that District officials provide it with an accurate comprehensive annual reserve report, with all components provided for in the District's reserve policy, and use it to make informed and documented decisions related to the funding and use of reserves to finance operations or portions of capital projects or acquisitions and to justify accumulated reserve balances.

Appendix A: Response From District Officials

Board of Education President - Rodney George
Superintendent of Schools - Ryan P. Pacatte, Ed.D.
Business Manager - Kristen Murphy
Director of Academic Programs - Christina Ecklund
Director of Pupil Personnel Services - Kerri Levine



Elementary School Principal - Christie DeWald
Middle School Principal - Jennifer Miller
High School Principal - Ryan Wagner
Director of Facilities, Safety, & Security - Tom LaGrou
Director of Digital Systems - Michelle Burke

AVON CENTRAL SCHOOL DISTRICT

September 25, 2024

To Whom It May Concern:

Thank you for the opportunity to respond to the draft report related to the full OSC audit of general funds and reserves. We appreciate the professionalism with which the auditors conducted themselves. We also appreciated the opportunity to discuss the comprehensive findings at the exit interview. The insights and recommendations shared will be used to continuously improve our financial practices.

In the discussion, the auditors confirmed there was no suspicion of theft or fraud on the part of the district or its officials. This is consistent with the report from our annual external auditors which expressed: "Given the limitations, during our audit we did not identify any deficiencies in internal control that we consider to be a material weakness." The external audit also went on to express "...tests disclosed no instances of noncompliance or other matters that are required to be reported under the Government Auditing Standards." Additionally, the OSC auditors also confirmed the OSC financial audit focused on general funds, both revenues and expenditures. Ultimately, the review then considered the District's various reserves as well.

See
Note 1
Page 11

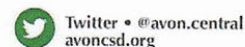
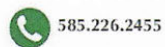
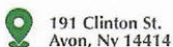
Exit Discussion: Confirmation Of Budget Variables Not Addressed By The Audit

During the exit discussion, the auditors confirmed the clinical nature of the audit. The audit did not concern itself with additional variables related to budget planning. Instead, the audit focused on projected general fund revenues and expenses versus actual revenues and expenses before considering impact on reserves.

See
Note 2
Page 11

It is the District's view that the tumultuous nature of budget planning in today's New York requires districts to utilize a conservative platform from which to plan. It is impossible to know actual expenses and revenues at the time budgets are to be finalized and presented to the community for vote. While trends matter, the District is ultimately responsible for presenting a balanced budget and meeting all of its established funding obligations should trends not hold. The auditors confirmed that school budgets are built on projections while retrospective audits benefit from the ability to look at actual spending.

With this background in mind, we understand that the audit did not consider other important variables in budget creation such as: NYS's withholding of school aid during the same budget period totaling more than 5 million dollars. The report did not consider the District's appropriate use of Federal Relief Funds, annual Federal Grants, or ACSD's pursuit and successful management of competitive grants. Each of these revenue streams were outside of the general funds, not guaranteed, and established different requirements that were successfully navigated by the District. Nor was it considered that in the same time period addressed by the OSC audit, then Governor Cuomo broadcasted widely a potential 20% reduction in state aid for schools, schools closed for 3 months and shifted operations for an additional 12 months, Governor Hochul originally pressed to make school funding whole only to flatten Avon's aid for the 24-25 school year, the 4-year delay in Avon's required building condition survey (BCS) which impacted capital planning; and NYS Comptroller DiNapoli expressed openness to increasing the 4% restriction on fund balances to help Districts manage the current financial climate. It was confirmed by the auditors that all of these items were officially outside of the



Board of Education President - Rodney George
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AVON CENTRAL SCHOOL DISTRICT

audit, yet it is plain to see these factors illustrate the uncertain and unpredictable circumstances in which school budgets are created. It is the District's view that not only is a conservative approach merited in such circumstances, it is also necessary in order to truly safeguard both the short and long-term financial interests of the District while maximizing the impact of community resources. Our annual external audit explains this practice as follows: "The District continues to budget and operate conservatively. This budget practice allows the district to continue planning for the long-term by setting funds aside in anticipation of future need...The District funds reserves for the purpose of limiting local taxpayer costs of future capital projects and/or large equipment and technology purposes."

The audit report does not mention, nor did it explore, the fact that the District's effective use of reserves preserves costs in capital projects and minimizes the need for interest-based borrowing. We thank the auditors for explaining this, and their confirmation that the report did not mention the absence of financial stress on the District results in an A+ borrowing rating which saves the District money when borrowing is needed, such as with large-scale capital projects. Finally, it is also worth mentioning the audit did not explore efficiency data such as Avon's consistently lower than the region per pupil spending, or tax levy management that has been lower than the allowable levy for four of the last six years, and Avon has never pursued a levy above the allowable limit. The idea that there is a super-majority option for a proposed tax levy increase (the ability for districts to request a levy higher than the allowable calculation) demonstrates that schools are dealing with an unpredictable financial climate and may need flexibility to administer a budget that continues to provide excellent learning opportunities for the children of the community.

We thank the auditors for clarifying the scope of the audit, explaining what factors were not included in the audit, and reviewing in detail the actual scope and findings. Their explanations aided our understanding.

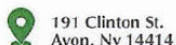
A Plan To Address The Audit's Findings:

With these background factors more clearly understood after the exit discussion, the District generally agrees with the findings and appreciates the recommendations. The Board of Education will continue to review the report and develop a comprehensive financial plan based upon the matters to be addressed.

We recognize the findings as an opportunity to revisit our financial practices. We will reconsider the usefulness, reasonableness, policies implications, and funding practices of various reserves, especially those dedicated to capital advancements. This process will aid our efforts to prepare for the subsequent BCS, the rising costs of construction, the implications of school bus electrification, and the unpredictable findings of the Rockefeller Study related to annual school aid. With these factors in mind, Avon will continue to steward the financial health of the District while also offering great opportunities for students.

Sincerely,

Ryan P. Pacatte, Ed.D.



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Avon, Ny 14414



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Appendix B: OSC Comments on the District's Response

Note 1

The audit objective focused on the effective management of fund balance and reserves. The audit team assessed the risk of fraud occurring that is significant within the context of this audit objective, as required by generally accepted government auditing standards. Therefore, these audit results cannot be used to conclude there is no fraud, theft or professional misconduct in the District's operations.

Note 2

As discussed in detail in Appendix C, we reviewed the effectiveness of the Board and District officials' budgeting practices, multiyear planning and monitoring of fund balance and reserves by reviewing and analyzing the adopted Board policies and general fund budgets, results of operations, and funding and use of fund balance and reserves. Our review and analysis determined that the Board and District officials did not adopt realistic and transparent budgets based on historical data and known trends, prepare multiyear financial and capital plans, or provide justification for the levels of accumulated fund balance and reserves maintained. As a result, the District incurred operating surpluses in all five years we reviewed, totaling \$8.2 million, maintained excess fund balance and reserve levels, and levied more taxes than necessary to fund District operations.

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. 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 and Board members and reviewed Board and audit committee meeting minutes, resolutions, policies and the annual reserve report to gain an understanding of the District's financial management policies and procedures, budgeting practices and the monitoring of fund balance and reserves.
- We reviewed financial records to determine whether the District had operating surpluses or deficits during our audit period and compared the operating results to the appropriated fund balance to determine whether appropriated fund balance was used as budgeted.
- We reviewed the adopted general fund budgets from 2018-19 through 2023-24 to determine whether they were reasonable and structurally balanced by comparing adopted budgets with actual results of operations and analyzing significant expenditure and revenue budget-to-actual variances.
 - At the end of our audit fieldwork, we obtained year-to-date 2023-24 budget status reports, and the adopted 2024-25 budget, to include an updated financial perspective in the report.
- We analyzed the fiscal year-end fund balance for the general fund and calculated surplus fund balance as a percent of the upcoming year's appropriations to determine whether the District was in compliance with statute.
- We recalculated surplus fund balance by adding the unused appropriated fund balance to surplus fund balance and compared the amount as a percentage of the upcoming year's appropriations.
- We reviewed activity for all reserves to determine whether they were properly established and used, and whether balances were reasonable as of June 30, 2023.
- We discussed multiyear financial and capital plans with District officials.

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.

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 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

Regional Office Directory

www.osc.ny.gov/files/local-government/pdf/regional-directory.pdf

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

www.osc.ny.gov/local-government/publications

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

www.osc.ny.gov/local-government/fiscal-monitoring

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

www.osc.ny.gov/local-government/publications

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

www.osc.ny.gov/local-government/resources/planning-resources

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

www.osc.ny.gov/files/local-government/publications/pdf/cyber-security-guide.pdf

Required Reporting – Information and resources for reports and forms that are filed with the Office of the State Comptroller

www.osc.ny.gov/local-government/required-reporting

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

www.osc.ny.gov/local-government/publications

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

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Contact

Office of the New York State Comptroller
Division of Local Government and School Accountability
110 State Street, 12th Floor, Albany, New York 12236

Tel: (518) 474-4037 • Fax: (518) 486-6479 • Email: localgov@osc.ny.gov

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

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

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