DIVISION OF LOCAL GOVERNMENT AND SCHOOL ACCOUNTABILITY

REPORT OF EXAMINATION | 2020M-170

City of Binghamton

Joint Sewage Treatment Facility Capital Project Planning and Monitoring

JULY 2021

OFFICE OF THE NEW YORK STATE COMPTROLLER

Thomas P. DiNapoli, State Comptroller

Contents

Report Highlights

City of Binghamton

Audit Objective

Determine whether the City of Binghamton (City) properly planned and monitored the Joint Sewage Treatment Facility Capital Project (Project).

Key Findings

City officials properly planned and monitored the Project by:

- Establishing a sound process for overseeing Project activities that included daily onsite inspections documenting:
  - Daily onsite personnel
  - Leak testing results for treatment lines
  - Concrete inspection and testing results, including core samples and composition
  - Work progress through photographic evidence
- Ensuring construction change orders were made only when warranted and after a thorough review.
- Avoiding $11.3 million in interest and financing costs over 30 years by obtaining a $15 million interest-free loan and securing grants to fund 27 percent of Project costs.
- Withholding payments to contractors to recover some of the $3.1 million in additional costs that were due to Project delays.

Key Recommendation

- Consult with legal counsel to determine whether some or all of the costs related to Project construction delays can be recovered.

City officials generally agreed with our findings and indicated they have begun to initiate corrective action.

Background

The City is located in Broome County in the Southern Tier region of New York. A seven-member Common Council (Council) is the City's legislative branch. The Mayor is the City's chief executive officer and the City Comptroller is the chief fiscal officer.

The City and Village of Johnson City (Village) are joint owners (Owners) of the Binghamton-Johnson City Joint Sewage Treatment Plant (Plant).

In 2012, the City was designated as lead agent for rehabilitation and restoration of the Plant. As lead agent, the City was responsible for awarding contracts, authorizing contract amendments and change orders and paying claims.

Quick Facts Costs Through August 31, 2020	
Total Project Costs	$273.7 million
Construction Contracts	$226.6 million
Consultant Service Contracts	$47.1 million

Audit Period

May 1, 2011 – August 31, 2020

Joint Sewage Treatment Facility Capital Project Management

The Plant is a 60 million gallon per day wastewater treatment facility (Figure 1). The City and Village, as joint owners, share Plant costs allocated 54.8 percent to the City and 45.2 percent to the Village.

The Plant is managed by the Binghamton-Johnson City Joint Sewage Board (Joint Sewage Board). The City's Board of Contract and Supply (composed of the Mayor, the Commissioner of Public Works, the Corporation Counsel, the City Engineer and the City Comptroller) administers the formal bidding and processing of contracts, change orders and amendments. The Plant has a terminal pumping station (TPS) to transfer waste from the Village to the Plant.

FIGURE 1

Plant Photograph February 2020

FIGURE 2

Collapsed Treatment Wall

Collapse of bio-reactor unit wall at BJC WWTP (DEC photo)

The Plant experienced two significant events in 2011.

- In May 2011, the Plant suffered a structural failure when an external treatment wall collapsed (Figure 2).
- In September 2011, the Plant sustained extensive damage from major flooding as a result of Tropical Storm Lee (Figure 3). Several consent orders[1] were negotiated between the City, Village, Joint Sewage Board and the NYS Department

1 Consent orders are legally binding agreements between the New York State Department of Environmental Conservation and parties that have violated environmental laws or regulations. The agreements typically entail a fine and/or a schedule of compliance, which outlines actions that parties must undertake to remedy any given violation(s).

of Environmental Conservation (DEC) to develop a plan to restore treatment operations at the Plant. The latest consent order required that the Plant meet permitted effluent (treated water with contaminants removed) limits by April 1, 2020.

FIGURE 3

September 2011 Flood Damage

City officials faced engineering and construction complexities because construction activity needed to occur within the existing Plant's footprint and connect to existing facilities, while the Plant continued to treat wastewater. In 2014, the City hired an engineer as the Project manager responsible for reviewing and approving change orders, assisting in making engineering decisions, and providing input on the City's behalf.

Also, in 2014, the City hired an engineering firm to design Plant restoration and rehabilitation. In 2015, the City hired a construction manager to oversee Plant construction. Based on approved payments and those withheld by the Owners until satisfactory completion of work, as of May 31, 2021, the Project was approximately 97 percent complete.

… [A]s of May 31, 2021, the Project was approximately 97 percent complete.

How Should Officials Plan and Monitor a Capital Project?

Officials are responsible for the oversight and management of capital projects, including ensuring that projects are properly planned and monitored. Properly planning a capital project includes determining an accurate estimate of the project costs, identifying methods of financing such as grant funding and other financing methods, competitively procuring services, and identifying who will oversee the project. Officials should monitor the status of the project by reviewing monthly financial reports that compare actual revenues and expenditures to approved contract amounts. These monthly reports should also include the percentage of the project completed so that officials can monitor the project's overall progress.

Unanticipated conditions, changes in project timelines and delays may require change orders or contract amendments to authorize additional or reduced work. The City's procurement policy requires formal bidding for public works contracts in excess of $20,000. Further, the policy requires officials to perform a quality-based selection for engineering services, whereby officials solicit requests for

qualifications (RFQ), select the most qualified respondent and then negotiate costs for services.

Officials, or hired representatives, should ensure that work is performed at the expected level of quality. A construction manager's contract could be written to include requirements for quality assurance and project oversight such as the following: inspecting materials and equipment for contract compliance, providing documentation of inspections, rejecting non-conforming material, equipment and/or workmanship and making recommendations for proposed resolution of work that is not in conformance with contract documents.

Once a project is underway, regular meetings with contractors can help avoid delays and errors. Documentation of such meetings and detailed reports of periodic visits and inspections of the project as it progresses are important factors in determining who is liable if problems occur. Construction contracts should contain penalties for failure to complete work on time.

If project timelines are not met, city officials should determine the responsible party and seek corrective measures, in accordance with contractual terms. As part of the general conditions of the construction contracts, officials and contractors should agree that liquidated damages would be assessed if deadlines are not met. Furthermore, the construction manager and project engineer's contracts should require the contractors to respond timely to a request for information (RFI), formal written clarification of drawings and specifications, to avoid project delays.

…City and Village officials planned significant upgrades to the Plant… to include... [a] treatment system considered more efficient.

Officials Had an Effective Process for Planning and Monitoring the Project

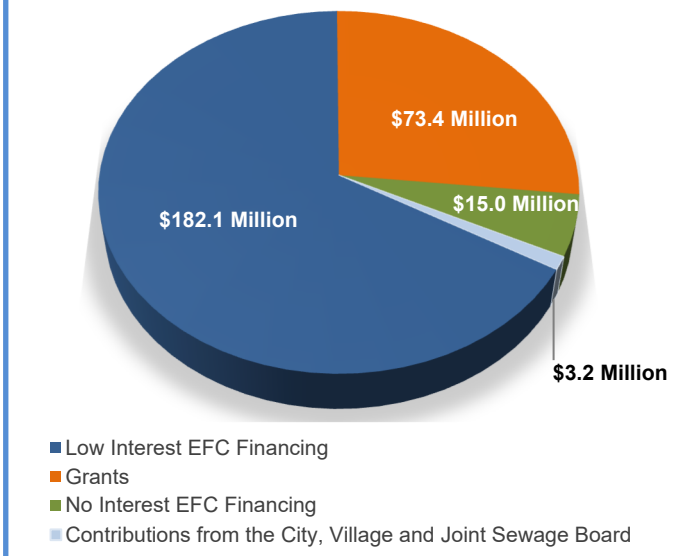
As the engineering plans and cost estimates were finalized for Plant restoration and rehabilitation, the Council amended a bond resolution three times to authorize the additional Project funding. Starting in 2012, the Council approved the initial bond resolution and appropriated $64 million to repair the collapsed retaining wall and return the Plant to normal operation. However, in 2014, City and Village officials planned significant upgrades to the Plant to resolve long-term issues that had accumulated over previous years and to include an alternate treatment system considered more efficient.

As a result, the Council approved two resolutions for an additional $199 million in 2015 to complete construction for this alternate system. In 2017, the Council approved a final resolution for $35 million when engineering design and cost estimates for the solids handling process were completed, resulting in a total of $298 million in authorized funds.

Officials financed the majority of Project costs through low or no interest financing from the New York State Environmental Facilities Corporation (EFC) and State and Federal Grants (Figure 4). By doing so, City officials avoided $11.3 million in interest and financing costs over 30 years by obtaining an interest-free loan from EFC and funded 27 percent of the Project by securing grants from EFC and the Federal Emergency Management Agency (FEMA).

FIGURE 4

Project Financing as of August 31, 2020



Officials monitored Project costs against the total of the base contracts awarded, which the City obtained through the competitive bidding process, requests for proposals and RFQs. They separated the overall Project budget into the following two categories: construction costs and consultant services costs.[2]

Officials tracked the original contract amounts, change orders or amendments, total amount spent, and percentage of the contract paid to date, and reported this information monthly to various stakeholders including City, Village and Plant officials and representatives of DEC and EFC. These officials and representatives used these monthly reports to monitor total Project costs and the progress of each contract.

2 Refer to Appendix A for a list of construction contracts and Appendix B for a list of consultant services contracts.

Construction Costs – City officials awarded 26 construction contracts beginning with demolition work in 2012. We compared the original contract amounts and associated change orders to determine the overall Project cost increase and found an overall increase of 4 percent (Figure 5).

Figure 5: Construction/Demolition Services as of August 31, 2020

Total of Base Contracts	Change Orders	Change Order Total	Construction Total	Percentage Cost Increase
$217,879,347	137	$8,752,781	$226,632,128	4%

In addition, we reviewed 11 construction change orders totaling $5.1 million, with costs ranging from $86,000 to $1.2 million, to determine whether change orders were properly procured and approved. Based on discussions between interested parties disclosed in the quarterly reports, our discussions with local officials, manufacturer recommendations and our review of the final engineering reports and original contracts, those change orders were properly procured. All change orders we reviewed were properly approved by the Board of Contract and Supply, Project manager, construction manager, Project engineer and EFC engineers. The Council also approved change orders when they accounted for 25 percent or more of the original contract amounts.

Additionally, based on our review of these 11 change orders, we found several examples where City officials or their representatives requested proposals from multiple contractors on site and negotiated pricing during the change order approval process to obtain a lower price.

Consultant Services Costs – City officials awarded 16 contracts and approved 30 amendments totaling $47.1 million for consultant services, including engineering, construction management and inspection and legal services (Figure 6).

Figure 6: Consultant Services Costs by Service Type as of August 31, 2020

Service Type	Total Cost	Percentage of Construction Costs
Engineering	$29,961,735	13.22%
Construction Management	16,764,544	7.40%
Construction Inspection	183,300	0.08%
Legal	200,000	0.09%
Total	**$47,109,579**	**21%**

The consultant service contracts for engineering and construction management services were properly procured in accordance with the City's procurement policy, initiated through the RFQ process. Generally, these contracts were awarded based on early estimates and were amended as the Project evolved. We reviewed 14 consultant service contract amendments totaling $21.1 million, with costs ranging from $324,000 to $3 million, to determine whether amendments were properly approved. We found that the amendments reviewed were properly approved and that most of these costs were due to increases in the construction scope.

Oversight Activities – The construction manager inspected the work done on the Project daily and documented the results of the inspections in daily reports and summarized them on a monthly basis and shared with officials. These reports included counts of personnel onsite by trade, equipment available onsite, completed inspection checklists for quality control, inspections of construction material and the results of material quality control testing.

Officials told us they used these reports when comparing time and material change order costs to ensure the amounts billed were proper. Further, the construction manager held weekly progress meetings with Plant officials, the Project manager, design engineers and construction contractors to discuss the Project status and any potential construction or scheduling issues. The Project manager then communicated the meeting results to other City officials.

We reviewed four monthly inspection reports and found that the construction manager included the following inspection activities in these reports:

- A list of onsite personnel, including contractors, subcontractors, engineers and other support staff.
- Completed checklists with the contractor, engineers and inspectors for several tasks, including concrete steel reinforcement special inspections, concrete cast-in-place and concrete pour readiness.
- Documentation of concrete load tickets showing concrete composition and resulting core sample and material inspection results.
- Numerous pictures showing inspection results and Project progress.
- Leak testing results for specific treatment lines and ongoing ultraviolet treatment output testing.

Based on these inspection reports, the construction manager prepared nonconformance reports to address specification deviation or work that failed to meet contract specifications for ongoing work, as necessary. We reviewed 21 non-conformance reports and found the construction manager reported work and material deficiencies, which officials have corrected or plan to correct, that included the following:

- Insufficient lap lengths on 405 of 514 rebar dowels before concrete was poured for a wall.
- Improper fastening of aluminum grating and planks.
- A flow meter installed backwards.
- Gypsum board damage from a leaking roof.
- Cracked concrete in an electric room.

Project Delays –DEC established milestone dates for the Plant to meet effluent limits based on four consent orders (Figure 7). When City officials decided on alternate treatment methods in 2014, DEC modified the original consent order and established a milestone date of April 1, 2017 for the completion of the Project. DEC then modified the consent order, upon request of the City, again in 2016 and 2018, providing a final completion milestone date of April 1, 2020.

Figure 7: DEC Consent Order Timeline

Consent Order	Milestone Date	Purpose
2012 Consent Order	N/A	To address wall collapse and subsequent 2011 flood and establish interim effluent levels.
2014 Modified Consent Order	April 1, 2017	To revise entire system to updated treatment design.
2016 Modified Consent Order	May 1, 2019	Facility design modification due dates could not be met and required extension.
2018 Modified Consent Order	April 1, 2020	To allow for construction delays to be completed.

City officials monitored delays in the Project through monthly inspection reports, meetings with the contractors and construction manager and progress payments made to the contractors. Officials told us that inadequate staffing by one contractor resulted in a 14-month delay, and disagreements with another contractor about contractual obligations caused further delays requiring City officials to find alternate contractors to complete the disputed work. Our review of Project quarterly reports, cost estimates from various contractors and the City's correspondence with DEC corroborated these assertions.

DEC began fining the Plant for effluent permit violations in January 2018 to provide incentives to expedite construction to the maximum extent possible, resulting in a total of $220,000 in fines.

We found these delays also resulted in the Project incurring the following additional consulting costs:

- $1.9 million related to construction management.
- $1 million related to engineering costs.

The Project contracts did not allow City officials to enforce changes in contractor staffing to limit delays, and officials did not reach an agreement related to the contractual obligations dispute. However, officials addressed the delays by withholding payments from several contractors for liquidated damages in what they believed to be in accordance with the terms of the contracts.

Although the Project did not meet the final milestone date, officials submitted certification that the Plant had met the water effluent permit limits in May 2020 and, therefore, would not be subject to further DEC fines.

City officials properly planned and monitored the Project by establishing sound oversight processes and ensuring change orders were made only when warranted and after a thorough review. Furthermore, officials successfully completed these tasks while handling the complexities of continuing to treat wastewater and building within the existing facility footprint.

What Do We Recommend?

City officials should:

1. Consult with legal counsel to determine whether some or all costs related to Project construction delays can be recovered.

Appendix A: Construction Contracts

Figure 8: Construction Contracts as of August 31, 2020

Contract	Work Description	Total Contract and Change Orders
2012-1	Interim Demolition	$215,868
2012-2	Temporary Structural Stabilization	362,608
2012-3	Chemically Enhanced Primary Treatment (CEPT) – General Construction	100,542
2012-4	CEPT – Electrical Construction	54,131
2012-5	CEPT – Plumbing/Mechanical Construction	663,143
2013-1	Advance Demolition	2,832,432
1	Compost Facility Demolition	1,567,583
2	Flood Damaged Plumbing Repairs	604,778
3	Biological Aerated Filtration (BAF) – Demolition	4,249,913
4	Emergency Motor Control Center Feeder Replacement	1,132,853
5	Plant Restoration and Rehabilitation – General Construction	134,738,451
6	Plant Restoration and Rehabilitation – Electrical Construction	16,287,568
7	Plant Restoration and Rehabilitation – Heating Ventilation and Air Conditioning (HVAC) Construction	4,814,446
8	Plant Restoration and Rehabilitation – Plumbing Construction	1,895,154
9	BAF – Secant Pile Wall Construction	10,595,594
10	Solids Handling Improvement (SHI) – General Construction	22,324,740
11	SHI – Electrical Construction	4,090,031
12	SHI – HVAC Construction	3,177,161
13	SHI – Plumbing Construction	744,677
14	SHI – Digester Gas Equipment	885,575
Floodwall	Floodwall Construction	13,176,862
TPS – 1	TPS –General Construction	678,318
TPS – 2	TPS – Electrical Construction	907,704
TPS – 3	TPS – HVAC/Mechanical Construction	73,375
2018 Purchase Order	Digester Mixing Equipment	278,620
2019 Purchase Order	Emergency Repairs to Digesters 1 and 2	180,000
	Project Total	**$226,632,127**

Appendix B: Consultant Services Contracts

Figure 9: Consultant Services Contracts as of August 31, 2020

Contract	Work Description	Total Contract and Amendments
Design/Assessment	Condition Assessment, Chemically Enhanced Primary Treatment (CEPT) Design	$5,446,117
Work Order 1	Biological Aerated Filtration (BAF) Alternatives Analysis	612,241
Work Order 2	Headworks and Primary Clarifiers Final Design	376,529
Work Order 3	Flood Damage Rehabilitation Final Design	199,346
Work Order 4	Compost Facility Demolition Design	45,978
Work Order 5	Anaerobic Digester Alternatives Analysis	89,000
Work Order 6	BAF and Associated Facilities Final Design	8,918,906
Work Order 7	BAF Design Services During Construction	8,239,300
Work Order 8	Solids Handling Improvement (SHI) Final Design and Construction Phase Services	3,515,000
Work Order 9	Terminal Pumping Station (TPS) Improvements design	35,000
Flood Mitigation	Flood Mitigation Improvements Final Design	1,766,041
Flood Construction	Project Oversight for Floodwall Construction	718,277
Construction Management	Construction Management for TPS Construction Phase	250,000
Construction Inspection	Construction Inspection for TPS Construction Phase	183,300
Construction Management	Project Construction Management for Joint Sewage Treatment Plant Restoration and Rehabilitation	16,514,544
Legal Defense	Defense of Construction Contractor Claims	200,000
	Project Total	**$47,109,579**

Appendix C: Response From City Officials

OFFICE OF THE MAYOR

Richard C. David, Mayor
Jared M. Kraham, Executive Assistant
Donna Ferranti, Secretary

June 29, 2021

Ann C. Singer, Chief Examiner
NEW YORK STATE OFFICE OF THE STATE COMPTROLLER
Binghamton Regional Office
44 Hawley Street, Suite 1702
Binghamton, New York 13901-4417

Subject: Audit Response – Joint Sewage Treatment Facility Capital Project Planning and Monitoring (Audit Report #: 2020M-170)

Dear Ms. Singer:

The City of Binghamton appreciates the courtesy, thoroughness, and depth of understanding demonstrated by the personnel of the State Comptroller's Office involved with this audit over the past 17 months. The City believes it has worked diligently throughout this major capital project to ensure that prudent fiscal controls were put in place as well as that all applicable engineering, construction management, and financial standards were rigorously complied-with.

The City of Binghamton agrees with the findings of this audit and is already pursuing the recommendation made to consult with legal counsel regarding whether some or all of the costs related to construction delays experienced may be recoverable.

By virtue of appropriate oversight the audit report describes, the City trusts that this successful capital project will continue to make contributions which benefit the water environment along our local portion of the Chesapeake Bay Watershed well into the future, such as illustrated by the photo and corresponding laboratory data at the right.

Representative Influent (Bgm + JC Flow Sides Mixed) and Effluent (taken 09/11/20)

Influent (Flow-Weighted: Bgm + JC Flow Sides)			Effluent		NYSDEC Permit Limit	
366	mg/L§	$CBOD_5$ **	13	mg/L	18	mg/L
13.5	mg/L	Settleable Solids (avg.)	< 0.033	mg/L	0.3	mg/L
279	mg/L	Total Suspended Solids	6.6	mg/L	20	mg/L
36.3	mg/L	Total Nitrogen	2.5	mg/L	6.0	mg/L
5.35	mg/L	Total Phosphorus	0.39	mg/L	1.0	mg/L

§ - mg/L = milligrams/Liter
** - CBOD5 = "carbonaceous biochemical oxygen demand" over a 5 day period from the sampling date, incubated at a constant 20°C

Sincerely,

Richard C. David,
Mayor

City Hall • 38 Hawley Street • Binghamton, NY 13901 • www.cityofbinghamton.com
PH: (607) 772-7001 • FX: (607) 772-7079

Appendix D: 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 examined Project history and construction documents, including the collapse of the Plant wall and later flood damage, the City procurement policy, correspondence and consent orders from DEC, Board of Contract and Supply minutes and Council minutes to gain an understanding of the scope of the Project.
- We interviewed City and Village officials and reviewed information provided by the Project engineers to determine the reasoning for the change in treatment design of the Plant.
- We examined Board of Contract and Supply minutes, Council minutes, Joint Sewage Board minutes, construction contracts, approved change orders, DEC consent orders and modifications, City and Joint Sewage Board websites, City bond ordinance resolutions, 2018 CPA financial statements, and annual financial reports for 2018 and 2019, and had discussions with City officials to determine the level of transparency that the City provided to interested users and the public throughout the Project.
- We reviewed Board of Contract and Supply minutes, Council minutes, construction contracts, purchase orders, approved change orders and the City Project executive summaries to determine the original budgeted amount for all 26 construction contracts totaling $226.6 million. We calculated the percentage increase in cost from the original contract amounts compared to the total cost after change orders.
- We reviewed Board of Contract and Supply and Council minutes, consultant service contracts, contract amendments, and the City Project executive summaries to determine the original budgeted amounts for all 16 consultant service contracts totaling $47.1 million.
- We reviewed contracts, change orders, notices to proceed, substantial and final completion letters, quarterly and monthly reports, Board of Contract and Supply minutes, and DEC correspondence to determine whether contracts were properly extended and to identify the general causes of Project delays.
- We used our professional judgment to select 11 of the 137 construction change orders (8 percent). We selected those change orders with amounts totaling more than 10 percent of the original contract amount, or that exceeded $250,000, totaling $5.1 million to determine whether these change orders were properly approved.

- We used our professional judgment to select 14 of the 30 (47 percent) consultant service contract amendments. We selected those amendments with amounts totaling more than 10 percent of the original contract amount and that exceeded $300,000, totaling $21.1 million, to determine whether these amendments were properly approved.
- We examined financial records, DEC correspondence and consultant service contract amendments to quantify additional costs incurred due to Project delays, including total fines paid to DEC due to Project delays.
- We interviewed the construction manager and examined daily inspection records, monthly reports, Project status reports, the review and approvals of change orders and the construction manager's contract to determine whether there was adequate monitoring based on established roles and responsibilities as outlined by the contract. From this examination, we used our professional judgment to select a sample of 21 of the 39 non-conformance reports for further review from the two largest construction contracts. We reviewed these reports to determine whether the construction manager reported work or material deficiencies to City officials.
- We interviewed the Mayor, City Comptroller and Project manager, and reviewed Council minutes and resolutions, Board of Contract and Supply minutes and quarterly progress reports to determine the adequacy of Project monitoring performed by City officials.
- We used our professional judgment to select a sample of 109 of the 1,437 (8 percent) RFIs and reviewed our sample to determine whether the timeliness of the responses for the RFIs caused significant delays to the Project timeline. We also reviewed all 14 RFIs with response times of 25 days or more to determine the complexity of the issues being resolved.
- We reviewed EFC loan documentation, City financial ledgers, and Project disbursement packages and had discussions with City officials to determine the total bonding cost approved and expended for the Project and the disbursement approval procedures for those bonds.
- We reviewed DEC and EFC documentation, the lead agency agreement, the general ledger revenue report and FEMA Project worksheets to determine the amount of grant funding related to the Project.
- We reviewed the financial capability analysis provided by officials and compared it to supporting documentation and guidance from the U.S. Environmental Protection Agency to determine the impact of construction costs on user fees.
- We reviewed Council resolutions and construction contracts to determine whether all construction change orders with amounts totaling more than 25 percent of the original contract were approved by the Council and supported.

- We reviewed engineering reports, change orders and other supporting documentation, and had discussions with officials, to determine whether cost savings were achieved.
- We used our professional judgment to select five non-conformance reports each from the two most significant contracts to determine whether they were addressed in accordance with the timeframe identified.

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 Council has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Council to make the CAP available for public review in the City Clerk's office.

Appendix E: Resources and Services

Regional Office Directory
https://www.osc.state.ny.us/files/local-government/pdf/regional-directory.pdf

Cost-Saving Ideas – Resources, advice and assistance on cost-saving ideas
https://www.osc.state.ny.us/local-government/publications

Fiscal Stress Monitoring – Resources for local government officials experiencing fiscal problems
www.osc.state.ny.us/local-government/fiscal-monitoring

Local Government Management Guides – Series of publications that include technical information and suggested practices for local government management
https://www.osc.state.ny.us/local-government/publications

Planning and Budgeting Guides – Resources for developing multiyear financial, capital, strategic and other plans
www.osc.state.ny.us/local-government/resources/planning-resources

Protecting Sensitive Data and Other Local Government Assets – A non-technical cybersecurity guide for local government leaders
https://www.osc.state.ny.us/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.state.ny.us/local-government/required-reporting

Research Reports/Publications – Reports on major policy issues facing local governments and State policy-makers
https://www.osc.state.ny.us/local-government/publications

Training – Resources for local government officials on in-person and online training opportunities on a wide range of topics
www.osc.state.ny.us/local-government/academy

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

www.osc.state.ny.us/local-government

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

BINGHAMTON REGIONAL OFFICE – Ann C. Singer, Chief Examiner

State Office Building, Suite 1702 • 44 Hawley Street • Binghamton, New York 13901-4417

Tel (607) 721-8306 • Fax (607) 721-8313 • Email: Muni-Binghamton@osc.ny.gov

Serving: Broome, Chenango, Cortland, Delaware, Otsego, Schoharie, Sullivan, Tioga, Tompkins counties

Like us on Facebook at facebook.com/nyscomptroller
Follow us on Twitter @nyscomptroller