

Otego-Unadilla Central School District

School District Website

MARCH 2021



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

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Report Highlights

Otego-Unadilla Central School District

Audit Objective

Determine whether the Otego-Unadilla Central School District (District) used its resources to maintain a website that provided the public with transparent and comprehensive financial information.

Key Findings

District officials maintained a website but certain financial information was not posted, resulting in a lack of transparency. Information that was posted was limited in comprehensiveness. This prevents taxpayers and other interested parties from readily accessing and reviewing documents to make informed decisions.

Officials did not post the:

- Final annual budget.
- Comprehensive appended property tax report card.
- Budget-to-actual results in an easily accessible location.
- Corrective action plan (CAP) in an easily accessible location and include a specific individual responsible for corrective actions per audit recommendations.

Key Recommendations

- Post the final annual budget, a comprehensive appended property tax report card and a multiyear financial plan to the District website.
- Provide further transparency by posting budget-to-actual results in a location easy to access.
- Post CAP to the website in a transparent location and specify who is responsible for implementing an audit's corrective action.

District officials generally agreed with our recommendations and indicated they will take corrective action. Appendix C includes our comment on an issue District officials raised in their response.

Background

The District serves the Towns of Butternuts, Laurens, Oneonta, Otego and Unadilla in Otsego County, and the Towns of Sidney and Franklin in Delaware County.

The District is governed by a Board of seven elected members, which is responsible for the general management and control of financial affairs. The Superintendent of Schools is responsible for day-to-day management under the Board's direction. The Board, Superintendent and Business Official are accountable to District taxpayers for the use of resources and are responsible for effective financial management of operations.

Quick Facts

Total Website Visits (2018-2019)	125,330
Population (rounded)	6,500
Enrollment	756
2019-20 Budgeted Appropriations	\$22.8 million

Audit Period

July 1, 2018 – June 30, 2019. As described in Appendix D, for certain financial information reviews we extended the audit period.

School District Website

A district operates to provide public education services for its students. The public's right to know the process of decision making and to review the documents leading to actions is basic. Access to such comprehensive information should not be difficult for the public to obtain.

To this end, various laws and regulations require certain information to be posted on districts' websites to help enhance the public's access to basic information. Further, districts following best practices and guidance should utilize the website as another tool to communicate their financial direction.

In a time when financial resources are limited, making well-informed decisions is critical. Therefore, it is important that the public have access to transparent and comprehensive district financial information. A district's transparency of comprehensive financial information allows the public to formulate questions for officials and ultimately make informed decisions that will impact district programming and the annual tax levy. If residents cannot locate necessary financial information on their district's website, they would have to contact their district directly.

How Should Officials Provide Comprehensive Financial Information Transparently to the Public?

District officials can provide comprehensive financial records and other information to the public in a transparent manner by making the information available on the district website. While certain laws and regulations require a district's website to contain audit reports, CAPs, the original and final annual budgets and any board-adopted multiyear financial plan, other information should be shared with the public in a complete and clear manner. For example, financial reports should either appear prominently on the district's home page or be easy to locate on the website. In addition, voters may find other documents helpful in evaluating the budget and keeping them informed. Such documents include planning documents, budget-to-actual results, board minutes, newsletters, press releases or other materials on district operations.

Certain Financial Information Was Not Posted on the Website in a Transparent and Comprehensive Manner

While District officials maintained a website, certain financial information was not posted to the website and information posted was limited in comprehensiveness and transparency.

Officials did not post the 2019-20 final annual budget, as required (Figure 1). While CAPs and monthly budget-to-actual reports were posted, the external audit CAP and budget-to-actual documents were not in an easily accessible transparent location. All information is helpful to make an informed inquiry or decision.

Figure 1: Financial Information on the Website

Financial Information	Posted		Posting Required	Comment
	Yes	No		
Budget – Original, Board Adopted for Vote	X		Yes	
Budget – Final Annual		X	Yes	
Multiyear Financial Plan		X	No	
Budget-to-Actual Reports	X		No	
Audits	Posted		Posting Required	Comment
	Yes	No		
External Audit	X		Yes	
External Audit - CAP	X		Yes	
State Comptroller’s Audit (OSC)	X		Yes	
OSC Audit - CAP	X		Yes	
Internal Audit		X	No	Exempt
Internal Audit - CAP		X	No	Exempt

Although officials posted the Board’s original adopted budget and budget-to-actual reports on the website, these two documents were located on separate web pages. Because these two documents were not in a transparent location, budget assessments would be difficult to make by taxpayers and other interested parties.

While the District’s financial statements showed the Board’s actual revenue and expenditure amounts were similar to the budgeted amount in 2017-18 and 2018-19, the failure to provide and post information prevents the taxpayers and other interested parties from readily accessing and reviewing documents to make informed decisions.

Which Budgeting and Financial Planning Documents Provide Transparency?

Final Annual Budget – A budget is a detailed financial plan of estimated expenditures (proposed spending) and means of financing (estimated revenues and appropriated fund balance and reserves¹). Figure 2 shows the budget approval process. Budgets are developed, adopted and subjected to voter approval each year.² Ideally, amounts to be placed in reserves should be included in the annual budget to ensure taxpayers are aware of the board’s intent to fund reserves in the upcoming year. After the public vote, the final annual budget must be posted on the district’s website, as required by law.

¹ Planned use of unexpended surplus money from prior years’ operations

² With the exception of the Big Five districts (Buffalo, New York City, Rochester, Syracuse and Yonkers)

FIGURE 2

A Simplified View of a District's Budget Approval Process



^a If the voters reject the original budget, the district may present the original budget or a revised budget to the voters a second time for approval. If the second vote is not approved or the district decides not to present the budget a second time, the district must operate under a “contingency budget.”

^b A binding legal document that can only be amended through a formal process similar to the adoption of the operation budget itself.

Budget-to-Actual Reports – Officials should provide support for their budgetary estimates using actual historical trends, including projections of current year spending and receipts based on year-to-date actual amounts, along with analyses of identified future needs and risks to compute budget items. Actual revenue and expenditure information should be made available to provide district taxpayers with an understanding of the budget’s status.

Original Budget – A comprehensive, board-adopted budget must be posted and include:

- A three-component presentation as follows: administrative, capital and program.
- Categories of revenues, expenditures and fund balance information and comparison data and changes from the prior year school budget.
- Appended documents, including the administrator salary disclosure and property tax report card with a schedule of reserves, among other items.

The appended administrator salary disclosure is a report of highest payroll for administrator titles and amount in the district (reported in 2019-20 all administrators with salaries exceeding \$138,000). The district’s property tax report card includes details on the national consumer price index, district enrollment, fund balance, spending and tax levies for the current and future school year.

The appended property tax report card also includes information on each district's reserve fund balances as of March 31, including each reserve's name, a short description, and any planned use of the funds in the upcoming school year. Reviewers can use this information to assess whether the amount in each reserve fund is reasonable.

An unrealistic budget can result in a tax levy that is more than needed. The law restricts districts in the amount of unexpended surplus funds they can keep, so that they do not – intentionally or unintentionally – retain large sums of money unless it is intended for a specific purpose. Conversely, an unrealistic budget can also result in a tax levy that is insufficient to fund district operations.

Multiyear Financial Plans – District officials can set long-term priorities and work toward goals by using a multiyear financial plan. A plan can help stakeholders see the impact of the fiscal decisions over time. They can decide what funding choices to make in advance, avoiding sudden tax increases or dramatic budget cuts and accumulating excessive fund balance. If the board adopted a multiyear financial plan, it must be posted on the district website. Elements of a plan should include revenue and expenditure projections, annual surpluses/(deficits), reserves, fund balances and a fiscal improvement plan.

Officials Could Enhance the Transparency of Financial Information

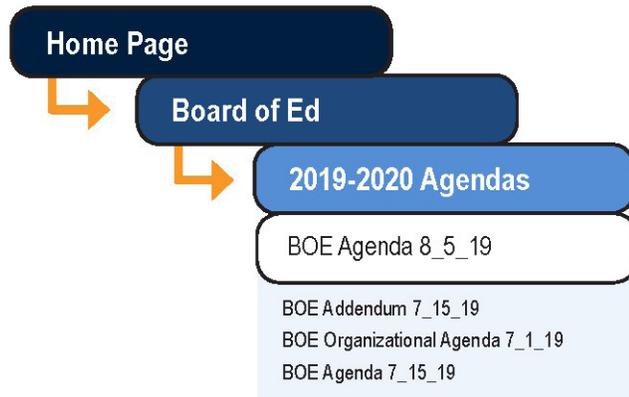
Final Annual Budget – Voters passed the original 2019-20 budget. However, officials did not post the final annual budget on the website, as required. The Superintendent told us he considered the posted budget document to be the final annual budget after approval by the voters.

Budget-to-Actual Reports – Actual revenues and expenditures information for 2018-19 were located on the Board of Education web page within the Board agenda as a revenue and expenditure status report attachment. Although posted, it would be difficult for interested parties to locate the information. Similarly, they would have to search through Board agendas by meeting date to locate historical actual results. After finding the correct meeting date, the interested party would have to browse through the agenda which included comingled documents to locate the reports. The Board of Education web page is located directly from the District's Home Page (Figure 3).

An unrealistic budget can result in a tax levy that is more than needed.

FIGURE 3

Website Navigation to the 2018-19 Year-End Expenditure and Revenue Status Reports



Providing historical and current year actual revenue and expenditure results on the same web page as budget information could have enhanced the transparency of financial information regardless of whether any major budgetary issues occurred or not. To adequately evaluate budgets, the current budget must be compared to previous budgets and evaluated in comparison of actual spending and receipts. Such comparisons help to identify any ongoing problems the District is having with its budgets.

District officials told us that they did not consider the needs of external users when deciding on the location of an actual revenue and expenditure report. See Appendix A for a snapshot presentation of the District’s budget comparison.

Original Budget – The budget newsletter, along with the original budget detail, was posted on the District’s website. The documents were located on a budget web page, which linked from the District’s Home Page.

The budget documents included categories for revenues, expenditures, fund balance, a comparison between the adopted and prior year final annual budget and schedule of reserves information. The District also posted the salary disclosure and property tax report card to its website. However, the property tax report card did not include a complete schedule of reserves; it lacked the reserve for debt. The Business Manager told us that the reserve was located in the debt service fund, not the general fund. As a result, the reserve was overlooked and omitted in error during completion of the property tax report card.

Multiyear Financial Plan – District officials developed a five-year financial plan in 2017 that was not Board-adopted. As a result, the plan was not required to be posted to the website. However, having an adopted and posted plan helps

the public see the impact of fiscal decisions over time and the effect on District priorities and goals.

How Do Posted Audit Reports and CAPs Provide Transparency?

An audit (external or internal) is an integral part of a district's system of checks and balances and providing an objective review of stewardship and fostering accountability to taxpayers and the public. The board is required to secure an annual audit by an independent auditor including an annual audit of district federal award programs, if warranted,³ and the extra-classroom activity fund.

Districts must post on their websites the annual external audit report that is issued by a certified public accounting firm and the CAP prepared in response to any findings contained in the annual external audit report or management letter, or any final audit report issued by OSC. Districts are required to post the final audit report from OSC on their internet websites for a period of five years.

CAPs provide an opportunity for the governing board to provide direction, and communicate how audit findings and recommendations will be used positively to improve operations and internal controls. A CAP helps ensure corrections occur and should include a detailed description of what action has already occurred or is planned in response to each recommendation, who within the district is responsible for implementation and the implementation date.

Further, districts are required to establish an internal audit function. A district is eligible for exemption from the internal audit requirement if it has less than eight teachers, less than \$5 million in general fund expenditures in the previous school year, or less than 1,500 enrolled students in the previous year. However, boards, by policy, can require an internal audit function even if exempt. The internal auditor's primary responsibility is to assist in ensuring that risks to district assets are identified and that appropriate internal controls are in place to address those risks.

CAPs Could Be More Transparent and Comprehensive

The District had an external audit and CAP posted to its website for 2017-18. The posted documents included the audit of financial statements, management letter, District's federal award programs and the extra-classroom activity fund. The audit documents (i.e., reports) were located on the Board of Education web page (Figure 4), while the CAP specific to the audit findings recommendations was not transparently posted, but was instead included as an attachment to a Board agenda dated January 7, 2019 (Figure 5).

³ The Uniform Guidance requires that an annual audit of the district's federal award programs be included with the annual school district audit if \$750,000 or more in federal aid was expended during the corresponding year.

Therefore, visitors to the website must search through Board agendas to find the audit's CAP. Once the correct meeting date was found, the interested party would have to use the table of contents listed at the beginning of the agenda to locate the CAP information. Posting the CAP to the same web page as the audit reports would have been more transparent and comprehensive. District officials told us that posting on separate web pages was an oversight.

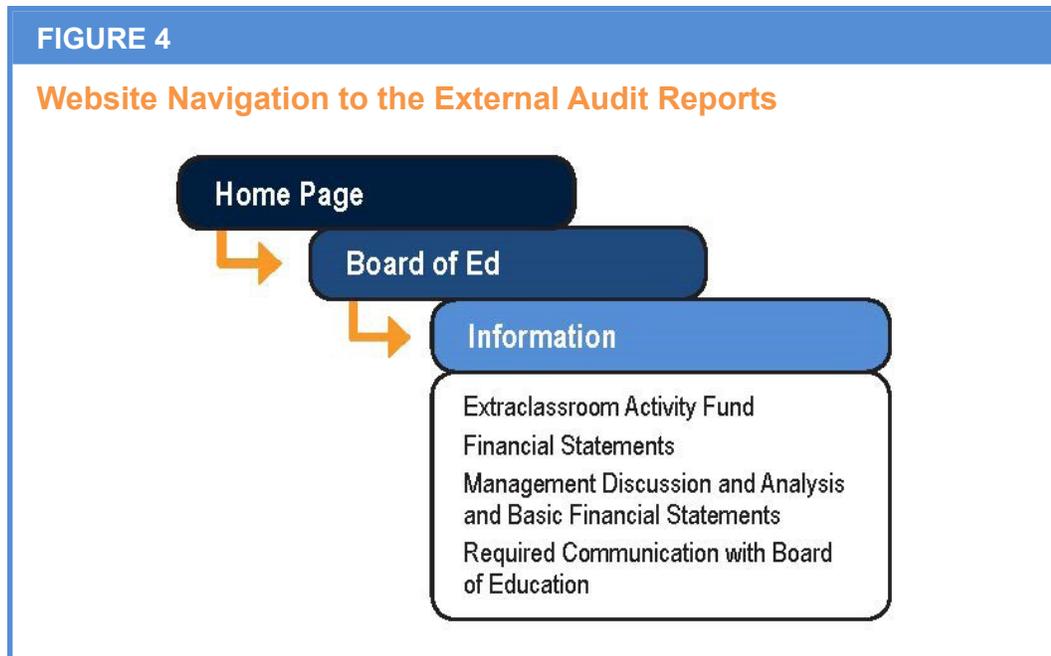
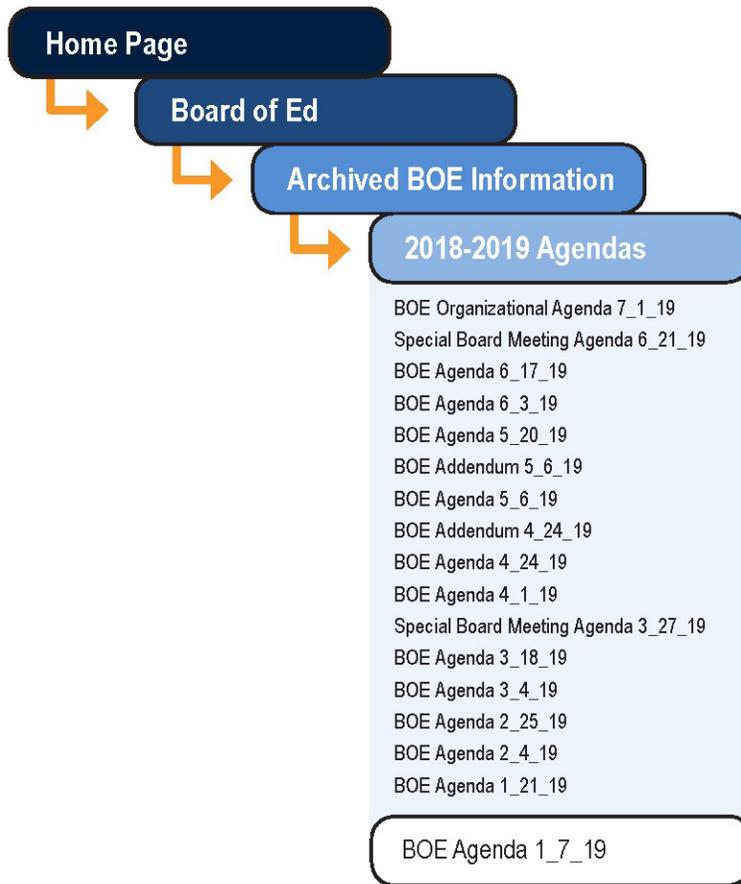


FIGURE 5

Website Navigation to the External Audit CAP



While the CAP was in response to the audit recommendations, it only identified the District as responsible to implement the corrective action, not specifically who was responsible. Not assigning responsibility to a specific individual or title creates uncertainty in who is to perform the corrective action. The Business Manager told us that guidance on what to include in the CAP was not provided.

The OSC audit report and CAP,⁴ issued within the last five years, were located on the District information web page.

District officials did not implement the internal audit function based on the student enrollment exemption. As a result, no internal audit was required.

⁴ Refer to *Otego-Unadilla Central School District – Financial Condition (2015M-245)* released in January 2016. The corrective action plan was included as an appendix to our report.

What Do We Recommend?

The Board:

1. Must ensure that the final annual budget is posted to the website, as required.
2. Should provide further transparency by posting budget-to-actual results in a website location easy to access by the public.
3. Must ensure a comprehensive property tax report card is posted to the website that accurately reflects the District's financial status, as required.
4. Should post the multiyear financial plan to the website to help residents, taxpayers and the public see the impact of fiscal decisions.
5. Should post CAP to the website in a transparent location and specify who is responsible for implementing an audit's corrective action in its adopted plan.

Appendix A: Revenues and Expenditures Comparison – Budget to Reported Actual

Figure 6: Budget to Reported Actual Results

Categories	2017-18		2018-19	
	Original Budget	Actual Results	Original Budget	Actual Results
Revenues and Other Sources	\$22,180,916	\$22,624,626	\$22,354,972	\$22,177,779
Expenditures				
General Support	\$3,040,420	\$2,935,544	\$3,116,740	\$2,963,880
Instruction	10,453,192	9,994,747	10,427,647	10,172,063
Pupil Transportation	1,240,303	1,175,048	1,287,939	1,200,642
Community Services	64,000	47,150	66,000	45,438
Employee Benefits	4,728,313	4,423,228	5,048,946	4,356,303
Debt Service - Principal	1,985,000	1,990,000	1,775,000	1,775,000
Debt Service - Interest	619,688	582,782	532,700	532,700
Other Financing Uses	50,000	50,000	100,000	148,000
Expenditures and Other Financing Uses	\$22,180,916	\$21,198,499	\$22,354,972	\$21,194,026
Operating Results - Surplus		\$1,426,127		\$983,753
Tax Levy Increase Percentage from Prior Year	1.05%		1.98%	

Appendix B: Response From District Officials

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January 25, 2021

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Ref: Otego-Unadilla CSD Audit Response Letter and Corrective Action Plan (CAP)

The Otego-Unadilla School District is in receipt of the Draft Audit Report: *School District Website*, prepared by the Office of the New York State Comptroller. On behalf of the Board of Education and District Administration, we would like to thank the Comptroller's staff for their professionalism and courtesy in conducting their duties associated with this audit.

The Otego-Unadilla Central School has reviewed the report of Examination regarding our District Website, and the District generally agrees with the findings of this audit. The audit response will also serve as the Corrective Action Plan, or CAP. The District's comments and corrective actions follow below.

Key Findings:

District officials maintained a website, but all required financial information was not posted, resulting in a lack of transparency. Information that was posted was limited in comprehensiveness. This prevents taxpayers and other interested parties from readily accessing and reviewing documents to make informed decisions. Officials did not post the:

- Final annual budget.
- Comprehensive appended property tax report card.
- Budget-to-actual results in an easily accessible location.
- Corrective action plan (CAP) in an easily accessible location and include a specific individual responsible for corrective actions per audit recommendations.

Key recommendations:

Post the final annual budget, a comprehensive appended property tax report card and a multiyear financial plan to the District website.

- Provide further transparency by posting budget-to-actual results in a location easy to access.
- Post CAP to the website in a transparent location and specify who is responsible for implementing an audit's corrective action.

Comments:

We would like to note that we made every attempt to comply with applicable state law, regulation, and recommendation regarding school district websites. Unfortunately, our effort was not sufficient for the purposes of this audit.

We posted the board-approved final budget on the website but now understand that we should have replaced it with the voter-approved final budget, even though they are identical.

We did post the Comprehensive appended property tax report card on the website but neglected to include the debt service reserve on the report card.

We publish and post the monthly budget-to-actual results under the Board of Education section of our website, which is not considered an "easily accessible location."

We posted our annual Corrective Action Plan but it was not in an "easily accessible location" nor did it identify a specific individual responsible for corrective actions per audit recommendations.

Since School Districts are required to follow numerous laws, rules, and regulations from multiple state and federal agencies, it would be helpful if there were a central clearinghouse where these requirements could be easily accessed.

Corrective Action:

Implementation Actions:

We have implemented these recommendations.

1. The District is in the process of bringing a newly designed website online in January 2021. Once that is fully online, all financial information will be in an easily accessible location in one folder under the heading "Business Office."
2. We have posted the final (voter approved) 2020-2021 School Year Budget on our website.
3. Going forward, we will post the Comprehensive Appended Property Tax Report Card on our website and the report card will include the Debt Service Reserve.
4. We have not posted a multi-year financial plan to the website because it has not been board approved. In the future when the multi-year financial plan is updated it will be board approved and posted on the website at that time.
5. We are now providing copies of budget to actual results in a location that will be easily accessible (Business Office Tab). We will continue to provide monthly updates on budget to actual results in the same location.
6. We have posted the 2019 Audit and Corrective Action Plan in an easily accessible location. In the future, any Corrective Action Plan (CAP) will contain information as to the specific individual responsible for corrective actions per audit recommendations.

See
Note 1
Page 15

Implementation Date: Effective January 2021

Person responsible for Implementation: Dr. David S. Richards, Superintendent of Schools

Sincerely,



Dr. David S. Richards, Superintendent of Schools



Mr. James Salisbury, President of the Board

Appendix C: OSC Comment on the District's Response

Note 1

A Board-adopted budget (original budget) is not the final annual budget until approved by voters. The final annual budget would be unclear to interested parties without an indication that the Board-adopted budget was passed by voters.

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 selected the District for audit using a random number generator applied to a list of districts (excluding NYC schools) not currently in the OSC audit process at the time of selection.
- We reviewed the 2019-20 budget documents (original proposed, final annual, appended property tax report card), multiyear financial plan, budget-to-actual revenues and expenditures, 2017-18 external audit and corrective action plan, most recent OSC audit and corrective action plan and internal audit and corrective action plan, if available. We selected this financial information to be included in our audit because of the historical risk related to lack of transparency of this financial information to the public. We reviewed the District's website on August 8-9, 2019, August 12, 2019 and August 27, 2019 to determine whether the District is providing the public with transparent and comprehensive financial information. We extended the scope forward to August 5, 2019 to capture the posting of the year end revenue and expenditure status reports.
- We interviewed District officials to gain an understanding of the process for approving, finalizing, posting and maintaining certain financial information on the District's website.
- We reviewed District policies to gain an understanding of information required to be posted to its website.
- We reviewed Board minutes for 2018-19 to determine whether the Board took any action related to the 2019-20 budget work and appended property tax report card, 2018-19 reserve activity, multiyear financial plan, actual expenditures and revenue reports, most recent audit reports and associated CAPs. We reviewed Board minutes from July 1, 2014 through June 30, 2018 to determine whether the Board documented or discussed any actions related to the financial information audited during those years, if we did not find it in the 2018-19 minutes.
- We created a hypertext markup language (HTML) file that was a snapshot of the District's website to provide a single date of reference during audit testing.
- In addition to determining whether the item was located on the website at the time of testing, we reviewed the District's support showing the item's activity on the website, if available – a date of posting, updating and/or deleting. We determined reasonable reliability of the last modified date on the report for tested information by observing transactions being posted to the system during fieldwork.

-
- We did not audit the accuracy of the financial information posted to the District website. However, we determined reasonable reliability of financial information by analyzing various documents on the District's website for consistency of information provided, adhering to the law and District policies, and transparency of posted documents and website location.
 - We reviewed three employees' administrative permissions, and the process of posting information through a visual review.
 - We reviewed emails pertaining to our audit objective to gain an understanding of how employees are instructed to post financial information to the website.
 - We included a comparison of revenue and expenditure results reported from the external audit reports to show budget-to-actual results for 2017-18 and 2018-19.

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 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 E: Resources and Services

Regional Office Directory

www.osc.state.ny.us/sites/default/files/local-government/documents/pdf/2018-12/regional_directory.pdf

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

www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263196&issued=All

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

www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263206&issued=All

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

www.osc.state.ny.us/sites/default/files/local-government/documents/pdf/2020-05/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

www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263211&issued=All

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

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