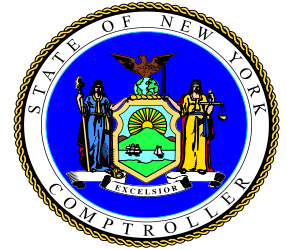




# Agenda

## 19<sup>th</sup> Annual Town Finance School



**May 9 & 10, 2019 – Courtyard by Marriott Saratoga Springs Event Center**  
(47 Excelsior Ave, Saratoga Springs, NY 12866)

**May 16 & 17, 2019 – Holiday Valley Resort & Conference Center Lodge**  
(6557 Holiday Valley Rd, Ellicottville, NY 14731)

Co-sponsored by the Association of Towns of the State of New York (AOT) and the Office of the State Comptroller (OSC), Division of Local Government and School Accountability.

### Thursday, May 9 & 16

8:00 A.M. **Breakfast and Registration**

8:50 A.M. **Welcoming Remarks from the Office of the State Comptroller and Association of Towns**

9:00 A.M. **Using OpenBookNewYork.com for Data Analysis**

(60 minutes) *Local Official Training Unit, Division of Local Government and School Accountability, Office of the State Comptroller*

Ever wonder what your expenditure levels were 10 years ago, or how much fund balance your neighboring town has maintained? Then join us for a walkthrough of OpenBookNewYork.com and find out how to pull municipal data for your own analysis. We will discuss the various data output options and highlight some potential uses of the data.

10:00 A.M. **Break**

10:15 A.M. **Tales from the Field: Town Audits**

(75 minutes) *Local Official Training Unit, Division of Local Government and School Accountability, Office of the State Comptroller*

While OSC auditors may review financial activities, our audits often focus on whether a local government is performing activities in line with established criteria. In this session we will discuss several examples of OSC audits to illustrate the various scope areas auditors may review, some specific audit findings, and our recommendations.

11:30 A.M. **Lunch**

12:30 P.M. [Saratoga] **Completing the Annual Update Document: Common Errors**

(75 minutes) *Local Official Training Unit, Division of Local Government and School Accountability, Office of the State Comptroller*

This session will provide an overview of the annual financial reporting requirements for municipalities and fire districts. Topics will include the filing of the Annual Update Document, OSC's review process, the issues commonly encountered during the review and the OSC resources that are available to you.

[Ellicottville] **Sharp Curves Ahead: The Importance of Multi-Year Thinking at Budget Time**

*Matt Horn, Director of Local Government Services, MRB Group*

Local government leaders share a common goal of long-range financial health for their communities.

Additionally, there are long-term capital investment and community development strategies that require more than year-to-year decision making. Layer on unfunded mandates, challenges with state aid and sales tax, and you've got a recipe for financial stress. We'll look at some tools you can use to thing long term in your budget development, and the benefits of strategic thinking in public finance.

1:45 P.M. **Break**

2:00 P.M. **Fraud Detection and Prevention**

(75 minutes) *Local Official Training Unit, Division of Local Government and School Accountability, Office of the State Comptroller*

This session will identify steps local officials can take to help prevent and detect fraud and abuse. Participants will learn about the fraud triangle, common "red flags" in the workplace, what makes organizations vulnerable to fraud and what can be done to minimize the risks.

3:15 P.M. **Break**

3:30 P.M. **Ask the Auditor, Ask the Attorney**

(60 minutes) *Local Official Training Unit, Division of Local Government and School Accountability, Office of the State Comptroller*

*Katie Hodgdon, Associate Counsel, Association of Towns of the State of New York*  
OSC auditors and AOT attorneys will answer questions in an open forum.

4:30 P.M. **Reception Sponsored by NYMIR**

Enjoy some hors d'oeuvres and network with other town officials and the staff from OSC and AOT.

## Friday, May 10 & 17

8:00 A.M. **Breakfast**

9:00 A.M. [Saratoga] **Sharp Curves Ahead: The Importance of Multi-Year Thinking at Budget Time**

(75 minutes) *Matt Horn, Director of Local Government Services, MRB Group*

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10:15 A.M. **Break**

10:30 A.M. **Fiscal Responsibilities of the Governing Board**

(75 minutes) *Local Official Training Unit, Division of Local Government and School Accountability, Office of the State Comptroller*

The governing board plays an important role in the financial oversight of the town. This session will discuss some key functions including budget responsibilities, interim reporting, the audit of claims, and the annual audit requirements.

11:45 A.M. **End**