



County of Putnam

Recreation and Golf Course Collections

2024M-50 | September 2024

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Report Highlights

County of Putnam

Audit Objective

Determine whether Putnam County (County) Parks and Recreation Department (Department) and Putnam County Golf Course (Golf Course) recorded, deposited, remitted and reported collections accurately and in a timely manner and whether the collections were supported.

Key Findings

The County’s Department and Golf Course did not always record, deposit, remit documentation and report collections accurately and in a timely manner. As a result, officials do not have assurance that all collections at the Golf Course were properly accounted for and deposited.

- Officials did not maintain records supporting the Department’s fiscal year 2022 collections. As a result, neither we nor County officials could determine whether all collections were recorded, deposited or remitted.
- For the 2023 fiscal year, 30 percent of the Golf Course deposits we reviewed were inaccurate. The deposits contained variances totaling \$6,180.
- Ninety-seven percent of the daily Golf Course settlement reports we reviewed were inaccurate.

When collections are not recorded, deposited, remitted and reported accurately and in a timely manner, there is an increased risk that funds may be lost or stolen.

Key Recommendations

- Adopt a written collections policy to help ensure adequate controls are in place and documentation is consistently maintained to support collections.
- Require adequate reconciliations from the vendors’ point of sale (POS) system reports and require approvals or authorization for variances.

County officials generally agreed with our recommendations and indicated they plan to initiate corrective action. Appendix B includes our comment on an issue raised in their response.

Audit Period

January 1, 2022 – September 30, 2023

Background

The County is located in eastern New York, in the Mid-Hudson region. The County is governed by the County Legislature (Legislature), which comprises nine elected Legislators.

The County Executive is the Chief Executive Officer and is responsible for oversight of County operations. The Commissioner of Finance is the County’s Chief Fiscal Officer and manages the County’s financial affairs.

The Deputy Commissioner of Parks oversees and manages the Department, which is under the Department of Public Works. The County has contracted with three vendors to oversee the Golf Course’s operations.

Quick Facts

Department Collections for Audit Period	\$43,352
2022 Golf Course Revenues Reported	\$3 Million

Recreation and Golf Course Collections

The County's collections process is decentralized. Personnel within the County's Finance Office record and post the Department's and the Golf Course's collections to the County's financial software. The Finance Office also is responsible for reconciling the County's bank accounts.

The Department collects various fees related to the County's Veterans Memorial Park (Park). For example, daily parking passes and seasonal parking permits are sold at the gatehouse and the office at the park. In addition, the Department collects for vendor permits for events held on park grounds, rental of the pavilions, and for group use, including weddings and camping. The Department also collects cash for garden plots¹ located at Tilly Foster Farm and for vegetable sales² from the same location. The County has a full-time park attendant that works Monday through Friday and several part time lifeguards and park rangers. The Park is open seven days a week. The park attendant is responsible for maintaining the records to support the collections, depositing the collections to the bank, and remitting detailed transmittal sheets to the Finance Office.

The County owns a championship level 18-hole golf course located in Mahopac and contracts with three third-party vendors to manage the Golf Course's operations on its behalf. Specifically, the County contracts for:

- A General Manager for the Golf Course (Manager), who is responsible for overseeing and managing the Golf Course's day-to-day operations, including depositing the pro shop's daily collections into a County bank account and ensuring all collections from the food and beverage vendor are accounted for and deposited intact and in a timely manner. However, neither County officials nor the Manager provided us with any documentation to support any reconciliation process. The Manager is also responsible for working in conjunction with a food and beverage vendor to coordinate event dates and times.
- A vendor who is responsible for the food and beverage service, as well as any catering events held at the club house. The vendor is also responsible for depositing any collections into a County bank account and providing sales reports and deposit slips to the Manager.
- A vendor who is responsible for managing the pro shop, maintaining the Golf Course, and providing accounting services, including monthly reports, to the County Executive and to the Commissioner of Finance for the Golf Course operations.

Both the food and beverage service vendor and the pro shop vendor have their own POS for recording collections.

1 Garden plots are small plots of land that are able to be rented to grow vegetables.

2 Vegetables are sold to an on-site restaurant, to the Office of Senior Resources, and to the public at a farm stand.

How Should Collections Be Recorded, Deposited, Remitted and Reported?

A county legislature should adopt a written collections policy that establishes a clear and consistent process that requires all departmental collections to be accurately recorded and deposited timely and intact, and that supporting documentation be remitted and reported in an accurate manner. Further, vendors collecting money on behalf of a county should be provided written procedures with clear and concise documentation requirements to support all collections. All employees, including managers, as well as any employees of the third-party vendors who collect money, should issue prenumbered duplicate receipts that adequately document the source, date, amount, form (i.e., cash, check or credit card) and purpose of the collections when other adequate documentation of the collections does not exist. Reconciliation of recorded collections to detailed activity reports and financial reports can aid officials in identifying recordkeeping errors, incorrect fees charged or patterns indicative of possible fraud.

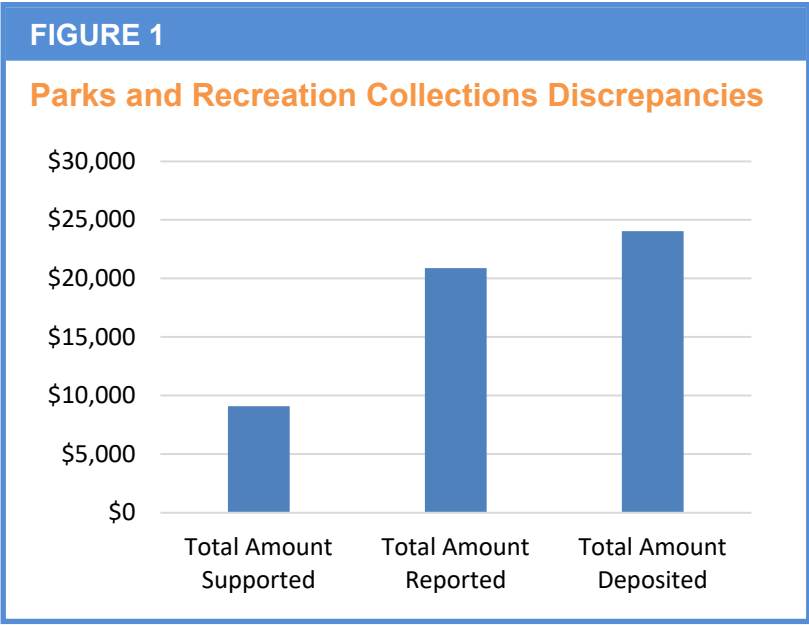
Documentation should be retained as evidence of collections. Furthermore, sound business practices call for collections to be deposited as soon as possible after receipt to minimize the risk of theft or loss. A designated official also should record collections in the appropriate software program as soon as possible, after reviewing the receipt, to ensure amounts reported as collected are accurate.

It is important to segregate incompatible duties (e.g., collecting, recording and disbursing funds). If segregating incompatible duties is not practicable, officials should implement compensating controls, such as routinely reviewing and monitoring the work of employees with incompatible financial duties to ensure that money is properly accounted for.

Parks and Recreation Collections Were Not Always Recorded, Deposited, Remitted and Reported Accurately and in a Timely Manner

We planned to review the Department's collection records for June, July and August of 2022 and 2023. Collections reported were \$11,655 for these months in 2022 and \$12,382 in 2023.³ The amounts deposited did not match the amounts supported or reported (Figure 1).

³ See Appendix C for details on our sample selection.



We were unable to confirm all of the amounts collected for June through August 2022 due to a lack of supporting documentation for this period. The Deputy Commissioner of Parks told us that the supporting records, specifically for daily use parking passes and seasonal parking permits, were not kept after the 2022 summer season but could not explain why. As a result, the Department had no documentation to verify whether recreation collections for daily use parking passes and seasonal parking permits were recorded, deposited, remitted and reported accurately and in a timely manner for June through August 2022.

For 2023, we reviewed the supporting records (log sheets) for the daily use parking passes and determined that the gate house attendant’s log sheets, used to record the number of daily use parking passes sold each day, did not match the amounts reported on the transmittal sheets that are used to report the amounts collected to the Finance Office. Of the 14 weeks of daily log sheets and monthly transmittal reports we reviewed, 13 weeks did not match and contained variances totaling \$1,548.

We also reviewed the seasonal parking permits documentation (registration forms) for 2023. We were provided with 63 patron registration forms. The total amount collected (computed using the amounts documented on the registration forms) totaled \$1,590. However, the registration forms were incomplete. The forms lacked information, such as the date of purchase, form of payment, proof of residency, veteran or senior citizen status or additional permit for a second vehicle, which would be needed for Department officials to confirm the correct fees were assessed and collected.

The park attendant provided us a spreadsheet she prepared listing 89 permits sold for 2023. The spreadsheet listed the permit number, the first and last name and the address of the patrons, but did not have the amount collected, the date of purchase or the form of payment. From this spreadsheet, we could only match up two permit numbers to the 63 registration forms provided, as the remaining 87 permit numbers listed on the spreadsheet did not match what was documented on the registration forms. Both sets of records lacked sufficient information to adequately determine whether the correct amount of funds were collected, deposited, reported and recorded. Furthermore, upon visiting the Park office on July 12, 2023, we observed the next available seasonal parking permit number was 114. This would indicate that 113 parking permits were sold, which was 50 more than indicated by the registration forms provided and 24 more than were documented on the park attendant's spreadsheet. Because each permit represents a potential revenue amount, by not preparing a reconciliation between the log sheets, park attendant listing and the permits on hand at the Park office, and documenting the reason for the differences, the potential revenue lost could be as much as \$2,000.

Additionally, there were 50 vendor permit applications issued for the 2023 County Fest, of which 15 non-selling participants were exempt from the application fee. For the remaining 35, only 24 vendors paid for their permit application fee. Of the 11 application submissions that did not pay the fee, nine did not have any description to determine whether they were a seller or non-seller; and two were unclear whether they were a seller or non-seller. County officials stated all 11 were exempt and the applications were to be used for internal use; however, without completely filled out applications or authorization of a waived fee, County officials may have lost between \$550 for a one-day fee to \$1,100 for a two-day fee in revenue for the 2023 County Fest. Because the applications did not indicate how many days the vendors would attend the County Fest, the exact amount of revenue lost could not be quantified.

For the same period June through August 2023, we compared the weekly transmittal sheets with the corresponding copy of the bank deposit slip that the park attendant remitted to the Finance Office. The transmittal sheet listed the collections by date and type.⁴ Transmittal sheets were not prepared for four of the 14 weeks reviewed. In those instances, Finance Office personnel used copies of the deposit slips to record and post collections. In addition, due to the park attendant's absence, collections for the period from August 3 through August 17 and from August 18 through August 31 were not deposited until September 1 and 11, respectively.

⁴ Daily use pass, seasonal parking permit, pavilion rental, group use, garden plot rental, camping, etc.

These issues occurred, in part, because County officials did not develop and implement written collection procedures. As a result, the park attendant established her own practices, but responsibilities were not properly segregated, consistent or effective. For example, the park attendant was responsible for collecting, recording, depositing and reporting collections to the Finance Office. The lack of written procedures and the implementation of inadequate practices resulted in the lack of proper accounting records and untimely deposits.

County Golf Course Collections Were Not Always Supported to Determine the Accuracy of the Deposits

We obtained the June, July and August 2022 and 2023 deposit documentation and settlement reports (from the POS system) for the pro shop's collections. The settlement reports indicated the 2022 and 2023 collections totaled \$1,473,943. While the amount of cash deposited should have matched the daily settlement reports, they did not agree. For example, bank deposit slips in June through August 2023 were inaccurate for 28 of the 92 days reviewed (30 percent), totaling \$6,180. Specifically:

- For 10 days in June 2023, the cash available for deposit and the deposit slip did not match. The total amount of variances (over and short combined) was \$3,171.
- For 11 days in July 2023, the cash available for deposit and the deposit slip did not match. The total amount of the variance (over and short combined) was \$2,000.
- For seven days in August 2023, the cash available for deposit and the deposit slip did not match. The total amount of the variance (over and short combined) was \$1,009. In addition, one deposit slip was not provided.

In addition, June through August 2022 bank deposit slips were inaccurate (i.e., did not agree with the daily settlement reports) for 11 of the 92 days reviewed (12 percent). The pro shop accounting vendor told us that staffing changes were the reason for the increase in variance in 2023. However, the variances would not be caused simply by someone being a newer employee; instead it would be the result of recording errors and/or not all cash being deposited that was collected on certain days.

We also compared the amount of "cash expected in drawer" to the total amount of "cash counted in drawer" on the settlement reports for June – August 2022 and June – August 2023. We determined 178 of the 184 days reviewed (97 percent) had cash differences. Specifically, the cumulative pro shop cash drawer discrepancies for the six months reviewed were \$8,426 (comprising \$6,437 in overages and \$1,989 in shortages).

Although the settlement reports show overages and shortages, the reports from the POS system do not document the reason for these varying amounts or whether they were approved by the Pro Shop Manager. The POS system is also improperly configured to round the cash in sales to a whole dollar amount, although the actual sales were not made in a whole dollar amount. As a result, each time the total cash in sales for the day does not add to a whole dollar amount, the amount deposited is inaccurate.

Furthermore, the POS system is not properly configured to provide the correct “cash to be deposited” amount. Specifically, it calculates the total “cash to be deposited” amount after netting out any overages or shortages, rather than providing a total cash collection amount (what should be deposited) based on the sales. For example, on June 3, 2023, there was expected to be \$2,040 in cash in the drawer; however, the amount counted in the drawer was \$2,206. This should have resulted in a deposit of \$2,006, yet only \$1,806 was deposited. Because the County Finance Office only uses the total listed on the bank deposit slip, without verifying against the settlement report from the POS system that all cash collected has been deposited, discrepancies – like the one that occurred on June 3, 2023 – go undetected.

The vendor’s accountant responsible for managing the pro shop’s POS system told us that one attendant caused the discrepancies (though our testing determined that multiple attendants made errors). The system requires an attendant to enter the sales into the POS system as they occur by type and amount. At the end of each day, an attendant counts the amount of the drawer and enters it as the close out amount. The attendant is also supposed to enter in the amount of the initial cash on hand into the POS system. The POS system will then calculate the amount “to be available for deposit.” The accountant told us that the pro shop attendant was not keying in the beginning drawer amounts, which led to the discrepancies. However, this does not appear reasonable, as one attendant was responsible for 22 of the 28 days in June – August 2023 with variances in cash available for deposit versus the deposit slips. However, the other six days of discrepancies occurred by other attendants. Without proper guidance and training to those responsible for collections, variances continued throughout the sample period. Furthermore, the County Finance Office was not aware of any of these discrepancies. The Manager did not provide the Commissioner of Finance with detailed settlement reports, and the Commissioner of Finance did not request them.

We also reviewed the reports generated from the food and beverage service vendor’s POS system. We tested a sample of 18 events, totaling \$111,039. Although we did not find any discrepancies with the collections from the food and beverage service vendor, had there been discrepancies, the County would not have been aware of them because officials did not require the vendor to provide documentation to support collections, and officials did not establish collection

policies or procedures for the Golf Course operations. Because County officials did not establish written procedures or provide proper oversight, they did not detect the collection discrepancies and do not have assurance that all collections at the Golf Course were properly accounted for and deposited.

What Do We Recommend?

The Legislature should:

1. Adopt a written collections policy to help ensure adequate controls are in place and documentation is consistently maintained to support collections.

The County Executive and Commissioner of Finance should:

2. Require Department officials to deposit collections in a timely manner.
3. Ensure that the Golf Course and Department maintain adequate documentation to support collections, including the issuance of pre-numbered or duplicate receipts for each collection when no other form of adequate documentation exists.
4. Prepare written collection documentation requirements for any vendor that collects money on behalf of the County.
5. Require the Manager to perform adequate reconciliations from the vendors' POS system reports and require approval/authorization for variances be provided to the County with valid explanations.

The Deputy Commissioner of the Department should:

6. Adequately segregate duties in the Department.
7. Prepare operational procedures to be used for collections and include procedures for times when the park attendant is not available to bring deposits to the bank.

Appendix A: Response From County Officials

KEVIN M. BYRNE
PUTNAM COUNTY EXECUTIVE



JAMES BURPOE
DEPUTY COUNTY EXECUTIVE

September 3, 2024

Dara Disko-McCagg
Chief of Municipal Audits
Newburg Regional Office
33 Airport Center Drive, Suite 102
New Windsor, NY 12553

Dear Ms. Disko-McCagg,

I want to extend my sincere gratitude for the thorough review conducted by your office regarding Putnam County's Recreation and Golf Course collections. We greatly appreciate the time and effort the State Comptroller's Office has dedicated to this important audit, providing this service at no expense to Putnam County Government. I am pleased to have the opportunity to respond on behalf of County Executive Kevin Byrne.

Upon taking office, County Executive Byrne recognized the need for a comprehensive evaluation of the County's financial operations, including its Golf Course and parks. To this end, the Byrne Administration invited the NYS Comptroller's Office Division of Local Government and School Accountability to perform a detailed review and risk assessment, and we recognize that this likely led to the Comptroller Office's audit. This initiative was driven by the Byrne Administration's commitment to transparency and accountability, as well as its desire to adhere to the highest standards in financial management.

The audit period you reviewed coincides with the tenure of the previous County Executive's administration and continued into the first year of the new administration. Upon learning of the various areas of risk during the audit, and since the conclusion of the audit, this Administration, led by County Executive Byrne, has taken decisive action. Several of these actions directly address some of the findings in your report with an understanding and acknowledgement that more work remains.

Prior to the completion of the audit, the administration already began instituting changes by directing Commissioner Michael Lewis and the Department of Finance to address a number of the areas highlighted in OSC's final audit document.

Specifically, we have tasked our Finance Department to assist the Administration in developing a proposal for a new, comprehensive written policy to safeguard cash collections at both the County Golf Course and Veterans Memorial Park. This written policy will document newer, more stringent procedures we have put in place that will better segregate duties and reduce the risk of errors or malfeasance. This is in addition to the Administration establishing protocols that ensure adequate documentation and backup is maintained to support all collections, with regular reviews conducted by the Finance Department.

In addition to the aforementioned changes, the Byrne Administration, with support from the Legislature, has also made changes to personnel and reclassified positions to ensure that appropriately skilled and trained staff are handling cash collections. The most noticeable example is by changing the Park's Park Attendant position to a Senior Account Clerk within the Parks Division in Department of Public Works

See
Note 1
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PUTNAM COUNTY EXECUTIVE'S OFFICE • 40 GLENEDIA AVENUE, 3RD FLOOR • CARMEL, NEW YORK 10512
OFFICE 845.808.1001 • E-MAIL james.burpoe@putnamcountyny.gov

WWW.PUTNAMCOUNTYNY.COM

(DPW). Our Finance Department was also understaffed during the audit with a vacant Deputy Commissioner position. This Deputy Commissioner position has since been filled and has been instrumental in assisting the Finance Department toward reconciling a number of the outstanding issues highlighted in the audit.

Concerning the County's existing relationship and contract with its vendor for the Golf Course, it's noteworthy that the County has also made strides in ensuring more cashless options are available to customers. This, among other changes such as requests for increased training, are expected to assist in more-accurate record keeping. The Finance Department has also corresponded directly with the County's contracted general manger to ensure that greater compliance with the manager's responsibilities is adhered to and that reports are appropriately shared with the Commissioner of Finance and County Executive's Office.

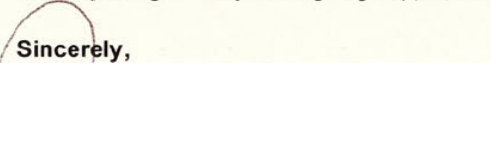
One of the most significant limitations on how Putnam County contracts for services with the Golf Course has traditionally been the federal safe-harbor restrictions which are associated with tax-exempt bonds the County used to purchase the property years ago. In consultation with Putnam County's independent auditors, the Byrne Administration is recommending that the County budget a portion of its unassigned reserve in the general fund to pay off this debt when it becomes callable in 2026. This will free the County of limitations associated with debt service and financial risk and permit the County to entertain a more traditional contract that would greatly reduce some of the challenges outlined in this audit as it pertains to the Golf Course.

Your recommendations have been invaluable in guiding our efforts to reinforce the integrity of our financial processes. Putnam County is committed to implementing these recommendations and plans to submit a Corrective Action Plan that aligns with the best practices outlined by OSC.

In closing, I want to reiterate that County Executive Byrne and every member of this Administration take the safeguarding of County resources and taxpayer monies with the utmost seriousness. We remain dedicated to fostering an environment of accountability and efficiency within all areas of County operations. We appreciate the collaboration with your office and look forward to continuing this productive relationship as we work together to enhance the fiscal health and transparency of Putnam County.

Thank you again for your ongoing support and recommendations.

Sincerely,


James Burpoe
Deputy County Executive
Putnam County, NY

PUTNAM COUNTY EXECUTIVE'S OFFICE • 40 GLENEDIA AVENUE 3RD FLOOR • CARMEL, NEW YORK 10512
OFFICE 845.808.1001 • E-MAIL james.burpoe@putnamcountyny.gov

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Appendix B: OSC Comment on the County's Response

Note 1

OSC performed this audit as a result of our standard risk assessment process, not because of an invitation from County officials.

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 County officials and employees, and reviewed the County charter and the Legislative meeting minutes to gain an understanding of the collection process for the Golf Course and the Department.
- We interviewed the third-party vendors contracted by the County for the Golf Course, the Manager for the day-to-day operations, the Manager and the Accountant for the pro shop and maintenance of the Golf Course, as well as the owner of the catering, food and beverage service company. We also reviewed these vendors' contracts with the County. We requested reports from the POS system used in the pro shop and the POS system used by the food and beverage service vendor.
- For the Department testing of daily parking collections, we used our professional judgment to select a sample of the months of June, July and August of each year of the audit period (2022 and 2023) based on the significant volume of collections during these periods. For the test months in 2023, we reviewed 50 deposit slips totaling \$12,382. For the test months in 2022, we reviewed 49 deposit slips totaling \$11,655.
- To determine whether appropriate documentation was maintained, we requested and reviewed deposit slips, transmittal sheets and source documentation for the daily and seasonal parking, and vendor permit applications, copies of checks and credit card settlement sheets.
- To determine whether Department collections were accurate, we compared the source documents to the transmittal sheet and to the deposit slips for completeness, timeliness and evidence of review.
- For the collections testing for the pro shop, we used our professional judgment to select a sample of the months of June, July and August of each year of the audit period (2022 and 2023) based on the significant volume of collections during these periods. For the tested months in 2023, we reviewed 92 deposit slips totaling \$154,496 and for the test months in 2022, we reviewed 92 deposit slips totaling \$172,980.
- To determine whether collections at the pro shop were supported, we compared the daily settlement sheets to the deposit slips and bank records, and we verified check amounts to the canceled check images.

-
- To determine whether the pro shop collections were accurate, we reviewed the settlement sheets and noted variances recorded in the POS system when compared to the deposit slips and noted variances in the daily settlement sheets themselves. We requested an explanation from the vendor for the variances.
 - For the catering, food and beverage services testing, we used our professional judgment to select a sample of those events paid by check in the months of June, July and August of 2022 and 2023. We reviewed 18 payments in total for events; three from each month totaling \$56,334 in 2022 and \$54,705 in 2023.
 - To determine whether the catering, food and beverage services collections were accurate and deposited in a timely manner, we reviewed and documented information from the invoice, the event date, the organization/client, amount and payment type. We then traced the payments to the canceled checks, and we documented the date and amount and then traced to the deposit slips. Finally, we traced the deposit slips to the corresponding information in the vendor's POS system.

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 Legislators have 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 Legislators to make the CAP available for public review in the County Clerk's office.

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

NEWBURGH REGIONAL OFFICE – Dara Disko-McCagg, Chief of Municipal Audits

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