

Town of Union Vale

Payroll

NOVEMBER 2019



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

Contents

Report Highlights	1
Payroll.	2
How Does a Town Accurately Pay Employees' Salaries and Wages?	2
The Supervisor Did Not Provide Sufficient Oversight of Payroll	2
Employee Paychecks Were Inaccurate	3
How Should the Town Collect Health Insurance Payments?	5
The Town Did Not Properly Collect Health Insurance Payments	5
The Town Paid for Health Insurance for Ineligible Individuals	6
What Do We Recommend?	7
Appendix A – Response From Town Officials	8
Appendix B – OSC Comments on the Town's Response	13
Appendix C – Audit Methodology and Standards	14
Appendix D – Resources and Services.	16

Report Highlights

Town of Union Vale

Audit Objective

Determine whether Town officials established adequate policies and procedures over payroll, leave and health insurance payments.

Key Findings

- The Town overpaid \$134,658 in payroll, leave and health insurance payments.
- The health insurance overpayments identified included \$19,400 for ineligible individuals.
- Direct supervisors did not always sign time sheets as required.

Key Recommendations

- Consult with counsel to determine whether to recover overpayments and unpaid health insurance contributions.
- Implement supervisory controls over payroll to ensure paycheck amounts are accurate and for documented hours.
- Review all individuals on health insurance to ensure that only eligible individuals receive benefits.

Town officials generally agreed with our recommendations and indicated they have taken, or planned to take, corrective action. Appendix B includes our comments on issues raised in the Town's response.

Background

The Town of Union Vale (Town) is located in Dutchess County. The Town is governed by an elected five-member Town Board (Board), which is composed of four Board members and the Town Supervisor (Supervisor). The Board is responsible for the general oversight of the Town's operations and finances.

The Supervisor is responsible for the Town's day-to-day management under the Board's direction. A bookkeeper works under the Supervisor's direction and is responsible for billing retirees and modifying health insurance as appropriate. The assistant to the bookkeeper is responsible for processing payrolls and maintaining leave records.

The Supervisor is elected bi-annually. During our audit period, there were two supervisors (referred to as Supervisors 1 and 2); two bookkeepers (referred to as Bookkeepers 1 and 2); and two assistants to the bookkeeper (referred to as Assistants 1 and 2). In this report, we cite the terms of service for these individuals within the context of our findings.

Quick Facts

2017 Budget	\$3.2 million
Population	4,900
Area	37.8 sq. miles
2017 Payroll and Related Costs	\$1.6 million

Audit Period

January 1, 2014 – September 30, 2017

Payroll

How Does a Town Accurately Pay Employees' Salaries and Wages?

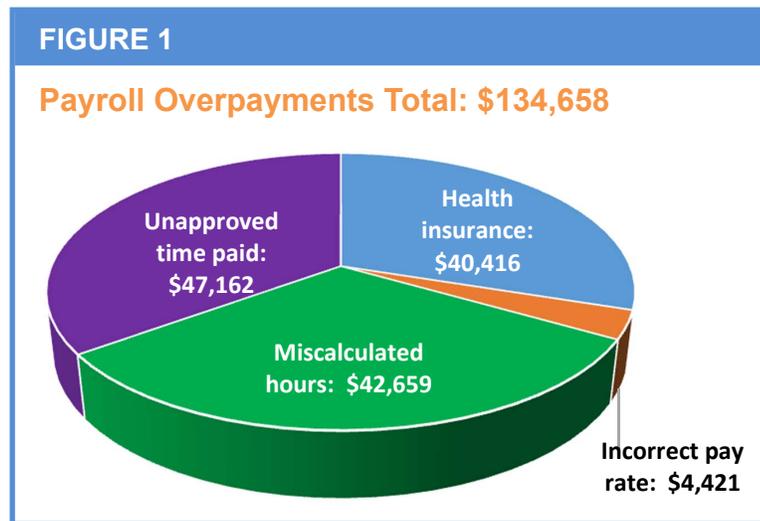
Town officials should establish internal controls to ensure that employees are paid accurately. Employees should use timesheets or time cards that document actual days and hours worked to ensure paychecks reflect only those hours documented, and direct supervisors should sign the time sheets. Additionally, the incompatible duties of maintaining time records and processing payroll should not be performed by the same person without oversight. New York State Town Law¹ requires all payrolls be certified by the town officer or direct supervisor of the employee to provide assurance that services indicated on the payroll were actually performed.

The Employee Handbook (Handbook) requires employees who work more than six hours to take an unpaid 30-minute meal period normally in the middle of their shift. The Handbook grants annual paid vacations to full-time and part-time permanent employees. All vacation time must be used within the calendar year. In addition, full-time employees receive personal leave and sick leave annually that cannot be carried over to the following year. The Town grants 11 paid holidays a year to all regular employees. The Town does not offer compensatory time to employees.

The Supervisor Did Not Provide Sufficient Oversight of Payroll

The Town did not have adequate segregation of duties over payroll. In addition, both supervisors who served during our audit period did not certify payrolls, or ensure that direct supervisors signed time sheets. The assistant to the bookkeeper (Assistant) maintains time records, processes payroll, handles paycheck distribution and remits withholdings of payroll taxes and appropriate

benefit deductions to the Town without supervisory review or other compensating controls. We found numerous errors totaling \$134,658 in the salaries, health benefits and leave time paid during our audit period (summarized in Figure 1).



¹ New York State Town Law Section 120

If payrolls had been properly reviewed, some of these errors may have been detected and corrected. Specifically, these overpayments – detailed in the remainder of this report – were comprised of:

- \$94,242 in inaccurate or unauthorized overpayments due to miscalculations (\$42,659), lack of required approvals (\$47,162) and incorrect pay rates (\$4,421).
- \$21,016 in health insurance overpayments due to benefits that were not properly billed (\$13,226) and benefits that were under-withheld from employees' pay (\$7,790).
- \$19,400 in health insurance benefits paid to individuals who were ineligible.

According to Supervisor 2,² the Town has one individual performing all payroll-related activities. This supervisor was unaware that additional supervisory reviews should have been implemented. Additionally, Supervisor 2 stated she was unaware that payrolls had to be certified by the employee's direct supervisor. Without payroll certification, there is limited assurance that the payments were for services actually performed.

Employee Paychecks Were Inaccurate

We reviewed all 5,345 paychecks to regular employees for the audit period, totaling \$3,688,103, as well as all 577 paychecks to seasonal employees for 2017, totaling \$193,077. We determined employees were overpaid \$94,242 between January 1, 2014 and September 30, 2017 (Figure 2).

Figure 2: Types of Inaccurate Pay

Reason	Amount
Time not Board-approved	\$30,548
Lunch time not deducted	\$19,688
Hours miscalculated on time sheets	\$11,793
Overtime rate miscalculated	\$11,178
Holiday pay not Board-approved	\$8,610
Inaccurate leave payments	\$5,323
Incorrect pay rates	\$4,421
Unauthorized compensation time	\$2,681
Total	\$94,242

² Supervisor 2 served from January 1, 2016 through December 31, 2017.

Examples of inaccuracies include the following:

- Paid time off was not Board-approved. For example, an employee was paid for five months of sick leave that he had not earned and six employees were paid for “snow days” although there was no indication of what a “snow day” was.
- Lunch time was not deducted. For example, Recycling Center employees take a half hour lunch but do not deduct it from hours worked on the time sheet.
- Overtime was paid inaccurately. For example, Highway employees were paid for overtime in weeks during which they took leave, reducing their hours worked, instead of working a total of 40 hours in a week as the Handbook requires.
- Hours were miscalculated on time sheets. For example, an employee who worked from 9:00 a.m. to 1:00 p.m. was paid for five hours instead of four.
- Holiday pay was not Board-approved. For example, Easter Sunday and Christmas Eve are not Board-approved holidays but employees were paid for them.
- Incorrect pay rates were used. Several employees’ hourly rates were entered incorrectly into the payroll system; for example, a pay rate of \$14.24 was entered as \$14.42 and a pay rate of \$252.92 per month was entered as \$247.92 per month.
- Vacation/personal and sick leave was overpaid in the amount of \$5,323. We reviewed vacation/personal leave and sick leave of the 33 eligible regular employees during the audit period and found that three employees were inaccurately credited for vacation/personal leave totaling \$5,109 and four employees were inaccurately credited for sick leave totaling \$214.

According to Supervisor 2³, she did not review the leave accruals and was unaware there were errors, and that much of the vacation/personal leave credit was due to one employee receiving three weeks’ vacation leave instead of two. This employee told us his additional vacation leave was by agreement with the Board; however, the Board never approved such a resolution.

Additionally, even though the Town does not permit compensatory time, Bookkeeper 1⁴ was paid \$2,681 for compensatory time without Board approval and proper documentation. Bookkeeper 1 told us she kept track of any extra

³ Supervisor 2 served from January 1, 2016 through December 31, 2017.

⁴ Bookkeeper 1 served from July 5, 2007 through December 31, 2015, then took office again on January 1, 2018.

⁵ Supervisor 1 served from January 1, 2000 through December 31, 2015.

hours worked throughout the year, informed Supervisor 1⁵ and received payment in her final paycheck of the year without any required documentation.

Without a proper review of the payroll, errors occurred without detection and employees were paid incorrect salary and wages. Also, by paying employees for compensatory time that is not authorized, the Town is not complying with its own policy and is at risk of overpaying payroll appropriations. Further, the lack of procedural controls increases the risk of payroll errors and opportunities for fraud.

How Should the Town Collect Health Insurance Payments?

According to the Handbook, all full-time permanent employees and elected officials are entitled to health insurance coverage using the designated primary insurance carrier. In 2017, the employees and officials were required to contribute 20 percent of the premium by automatic payroll deduction. Prior to 2017, there was no employee or official contribution required and the Town paid 100 percent of the health insurance costs. The Town's Employee Code Book (Code Book) states that part-time employees with 20 hours are eligible for health insurance benefits if approved by Board resolution. The employee is required to pay the full cost of the plan selected.

Also according to the Code Book, effective until December 31, 2016 eligible retirees were to pay 50 percent of the health insurance premium under the primary plan offered by the Town. The eligible retirees must remit the payment to the Town no later than the 19th day of the month. Effective January 1, 2017, the payment amount changed from 50 percent to a sliding percentage of the premium cost based on retirees' years of service. The Code Book states that if a retired employee dies, the surviving spouse has the option of continuing health insurance coverage previously received while paying the required 50 percent contribution towards the plan for a period of up to six months.

The Town Did Not Properly Collect Health Insurance Payments

We reviewed all employees' health insurance contribution payments for 2017 (through September 30) and found that Bookkeeper 2⁶ under-withheld \$7,790 for health insurance contributions from employees. Supervisor 2 told us the amount collected was inaccurate because she did not know that two officials should have paid the contribution amount. Also, one employee did not make all the required contributions because his contribution portion was not adjusted to reflect his change of plan.

The Town also overpaid \$13,226 for health insurance benefits for six retirees during the audit period because both bookkeepers did not bill the retirees.

6 Bookkeeper 2 served from January 1, 2016 through December 31, 2017.

According to Supervisor 2, retirees were not invoiced their portion of the contribution for health insurance. Our audit also identified overpayments for two spouses of deceased retirees and to Bookkeeper 1, all of whom were ineligible to receive these payments (detailed in the section “The Town Paid for Health Insurance for Ineligible Individuals,” below). As a result, Town residents may have been taxed more than necessary to fund operations.

The Town Paid for Health Insurance for Ineligible Individuals

We reviewed the health insurance invoices for the audit period and determined the Town overpaid \$19,400 for health insurance benefits for three individuals who were not eligible.

The Town paid \$5,760 from 2014 to 2016 for health insurance for Bookkeeper 1, who was ineligible to receive benefits without the required Board approval. Furthermore, she did not pay the required full contribution.

Bookkeeper 1⁷ told us she placed herself on the health insurance plan after Supervisor 1⁸ called her into the office, shut the door and told her she could receive health insurance without paying and not to tell anyone. She added herself to the policy from her home fax on a Friday when Town Hall was closed to prevent other employees from receiving the fax confirmation. Supervisor 1 confirmed and informed us that this bookkeeper’s hours increased from 20 hours to 22 hours per week, which Supervisor 1 believed was full-time. However, per the Handbook, full-time is 40 hours per week.

In addition, the Town paid a total of \$13,639 for two spouses of deceased retirees. During our audit period, the Town overpaid \$9,479 for a deceased retiree’s spouse who remained on the health insurance plan after becoming ineligible in June 2011, until she died in 2017. The other spouse was no longer eligible in July 2016, and did not pay a total of \$4,160 which was paid by the Town. Furthermore, neither individual contributed the required 50 percent retiree contribution as required for six months after her husband’s death, nor at any time thereafter.

Supervisor 2 said she was unaware that the spouses were ineligible for benefits and that the individuals were already on the health insurance plan when this supervisor took office. Because both Supervisors did not provide adequate oversight of health insurance eligibility, the Town overpaid health insurance benefits to ineligible individuals and taxpayers may have been taxed more than necessary to fund operations.

7 Bookkeeper 1 served from July 5, 2007 through December 31, 2015, then took office again on January 1, 2018.

8 Supervisor 1 served from January 1, 2000 through December 31, 2015.

What Do We Recommend?

The Board should:

1. Consult with Town counsel to determine whether to seek recovery of any overpayments to, and unpaid health insurance contributions from, employees, retirees and officials.

The Supervisor should:

2. Segregate personnel recordkeeping functions from the financial duties of timekeeping, payroll processing, withholding of remittances, and paycheck distribution.
3. Discontinue the use of compensatory time, or – if the Board intends to allow compensatory time – modify the Handbook and pass a resolution to update the Town policy accordingly. In that case, ensure that any compensatory time is properly documented and approved.
4. Review leave accruals annually for all eligible employees to ensure the amount credited to each employee is accurate.
5. Ensure all payrolls are certified by the appropriate department head or officer prior to submission to indicate they are accurate and for services actually rendered.
6. Review all employee health insurance contributions and verify all contribution amounts are accurate.
7. Review all individuals with health insurance coverage to ensure that only eligible individuals receive benefits.

The department heads should:

8. Review and approve all time sheets to ensure accuracy of hours worked.

Appendix A: Response From Town Officials



Betsy C. Maas
Town Supervisor

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August 30, 2019

Office of the NY State Comptroller
Division of Local Government & School Accountability
PSU-CAP Submission
110 State Street, 12th Floor
Albany, NY 12236

Response to Town Audit

Title: Town of Union Vale Payroll, Report of Examination
Number: 2018M-31

Audit time period: 1/1/2014 - 9/30/2017

The Town of Union Vale believes that this audit and the subsequent findings are probably correct although without supporting documentation, we cannot confirm the dollar amounts cited. That being said, many mistakes were made but they do not capture the intent of Supervisor 1 and the Town Board, which was to reward good workers who stepped in when not scheduled, had longevity, were diligent and dependable.

See
Note 1
Page 13

For example, the audit states that [some] employees were given Holiday Pay for Easter Sunday and/or Christmas Eve. This was done as a reward for certain employees that worked at the Recycling Center every Sunday and did not want to miss a day because the Recycling Center was closed on Easter Sunday or Christmas Eve. Given the limited hours of operation of the Center and the fact that these employees rarely qualified for Holiday Pay for the 11 paid holidays, the Board would grant them Easter Sunday as a paid holiday.

See
Note 1
Page 13

In the Reorganization Meeting at the beginning of every year from 2002 – 2015 there was a sentence added to the list of paid holidays that was: *“Other paid days as approved by the Town Board.”* The Town Board did not vote on the extra days but would speak informally and agree to pay someone for Easter Sunday. In 2016,

See
Note 1
Page 13

Supervisor 2 removed that sentence from the Reorganization Meeting and as far as I can tell, adhered to the stated paid holiday list.

Supervisor 1 also served at a time when the general idea was to be as humanitarian as possible to your employees and from time to time, offer them some “benefit” for what were considered to be lower wages or unfortunate circumstances. When an employee found out he had liver cancer and only months to live, she extended his sick leave to cover his family until the day he died (five months). There was no formal vote. Today, of course, we know that violating one’s own rules can hurt the town and other employees so all rules are followed or we have a discussion at the Board level to effect change.

See
Note 1
Page 13

In regards to collecting health insurance payments from retirees, in 2006 the Town Board passed Local Law No. 2 which stated that, *“The contribution that the Town makes toward the premiums of eligible retirees is subject to change by the Town Board on a yearly basis.”* When the Board reviewed the budget including the payments made to health insurance carriers on behalf of employees and retirees, a decision was made as to whether or not the Town could afford the full premiums. When the budget was approved, and the full premium payments were included in the budget (and they have been every year on behalf of retirees) the understanding was that the Town Board approved a contribution of 0% by retirees. For the sake of clarity, we are now having a separate discussion about retirees and making sure this decision is noted in the minutes as opposed to wrapping the decision within the budget approval process.

See
Note 2
Page 13

Making exceptions to reward or help a family without formal Board approval is certainly one category of mistakes made in the past. In addition, there were miscalculations, lack of oversight, a general misunderstanding of Department of Labor requirements and a lack of knowledge about the Town Code; but getting de-briefed by the auditors before starting my term and recognizing the general confusion about the rules exhibited by staff that was prevalent in the beginning of 2018 enabled us to take measures immediately.

The Town Board of Union Vale has implemented corrective measures for every item outlined in this audit and at this point feels we are precisely on the right path.

The Town Board agreed in early 2018 to hire a professional payroll company [REDACTED] to handle all the calculations of wages and paid time off. We have settings within the system that cannot be altered such as the ½ hour lunch break after every six hours of work. This company has enabled us to eliminate all the inaccuracies for regular hours, overtime pay, holidays, appropriate leave, rates and compensatory time. All paid time off is tracked by [REDACTED] according to policy (as is everything else).

Key Recommendations by Auditors:

1. “Consult with counsel to determine whether to recover overpayments and unpaid health insurance contributions.”
 - a. Response of counsel – No. It is not recommended by our legal counsel or this Supervisor that we try to recover payments that were not considered overpayments at the time. Mistakes were made in calculations and interpretations of the town’s rules, but they were not nefarious activities, just mistakes that employees may not have even been aware of so we will not try and recover past wages.

2. “Segregate personnel recordkeeping functions from the financial duties of timekeeping, payroll processing, withholding of remittances, and paycheck distribution.”
 - a. The Finance Office now has a full-time Bookkeeper (CPA) (which we did not have before) and a part time clerk who does payroll and HR functions along with the Supervisor. We delineate the duties as follows:
 - i. Recordkeeping and reconciling all contributions made for health insurance are handled by the Bookkeeper and reviewed by the Supervisor. The Supervisor & Bookkeeper are diligent about tracking health insurance premiums, reimbursement accounts (deductibles) and retirees’ premiums. The Town Board is involved in this discussion and votes annually on the total premiums.
 - ii. Payroll processing or uploading and submitting of final payroll information is handled by the payroll clerk using the [REDACTED] (time and attendance) system. Hours are input online by employees using a GPS system on their mobile phones (a GPS “fence” is created around our buildings. Employees can only punch in when they are within the fence).
 - iii. Remittances are handled by [REDACTED] according to law.
 - iv. Supervisor and Bookkeeper review accruals annually as they are tracked on the [REDACTED] system according to policy.
 - v. Department heads are reviewing all “time sheets” for accuracy and consistency with scheduled hours before approving.
 - vi. Final payroll is reviewed and approved by the Supervisor.
 - vii. The Bookkeeper distributes the paychecks to employees.

-
3. “Discontinue the use of compensatory time, or – if the Board intends to allow compensatory time – modify the Handbook and pass a resolution to update the Town policy accordingly. In that case, ensure that any compensatory time is properly documented and approved.”
 - a. There is still no formal compensatory time policy and it is not mentioned in the Employee Handbook as a benefit or option. In addition, no employee can get paid without submitting hours into the [REDACTED] system and having a supervisor approve the hours. So, unlike in the example shared in the audit of a Bookkeeper getting a check at the end of the year for “extra time”, today it is not possible. In the future, if we deem it necessary to offer a Comp Time Policy, we will write one and the Town Board will vote on it.
 4. “Review leave accruals annually for all eligible employees to ensure the amount credited to each employee is accurate.”
 - a. **See #2, iv above.**
 5. “Ensure all payrolls are certified by the appropriate department head or officer prior to submission to indicate they are accurate and for services actually rendered.”
 - a. It is mandatory for direct supervisors to approve all timesheets before I approve the overall payroll to be processed. It is done online and if a manager/supervisor does not approve by the deadline, we call them to make sure they review and approve or the payroll won’t get processed. They are all used to it now and we are not having any problems with approvals.
 6. “Review all employee health insurance contributions and verify all contribution amounts are accurate.”
 - a. **See #2, i above.**
 7. “Review all individuals with health insurance coverage to ensure that only eligible individuals receive benefits.”
 - a. This is done multiple times annually: during the premium quoting sessions with insurance carriers, during the budget discussion with Town Board members and during final budget prep and approval.
 - b. No one would be permitted to receive health insurance on an exception basis without a discussion with and an approval by the Town Board.

-
8. "Review and approve all time sheets to ensure accuracy of hours worked. "
- a. See #2, v above.
 - b. Timesheets are entered in [REDACTED] by employees, approved by manager and then Town Supervisor. Taxes (state, federal, SS & medicare) are remitted by [REDACTED] and not calculated manually.

Signed:

Date:

Betsy C. Mass

Town Supervisor

9-5-19

Appendix B: OSC Comments on the Town's Response

Note 1

Our review of the Town's records found no evidence of the Board's approval of these payments, nor does the Supervisor have the sole authority to authorize the payments.

Note 2

The local law cited in the Town's letter established the retiree contribution premium amount at 50 percent. However, our review of the Town's records found there was no Board resolution to approve an amount of 0 percent from 2014 through 2016. In 2017, the Board approved a change in the retiree premium amount with the adoption of the new Employee Handbook, which specified a sliding scale based on years of service. However, the Town never billed its retirees for any amount, and the Board did not adopt a resolution to approve the new contribution terms.

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. To achieve the audit objective and obtain valid evidence, our audit procedures included the following:

- We reviewed Board meeting minutes and Board-adopted policies.
- We interviewed Town officials to gain an understanding of the processes and procedures over payroll processing and the causes for exceptions noted.
- We reviewed all paychecks, time sheets and leave records from January 1, 2014 through September 30, 2017 for all regular employees to determine if paycheck amounts were accurate. We calculated the total difference between pay amounts, broke down in categories the reasons for the difference in pay amounts, and determined if payrolls were certified.
- We reviewed all paychecks and time sheets for seasonal summer recreation employees through September 30, 2017 to determine if paycheck amounts were accurate, calculated the total difference between pay amounts, broke down in categories the reasons for the difference in pay amounts, and determined if payrolls were certified.
- We reviewed all vacation/personal and sick leave annual allocation to regular employees and determined if they were properly credited to the employees at the beginning of the year from 2014 through 2017.
- We reviewed all regular employees' pay rates for 2014 through 2017 to determine whether pay rates were approved by Board resolution or within the adopted budget and whether they were accurate.
- We reviewed all timesheets from January 1, 2014 through September 30, 2017 for the individual receiving compensatory time to determine if it was accurately recorded and monitored.
- We reviewed all the health insurance invoices from January 1, 2014 through September 30, 2017 to determine the retirees receiving health insurance and compared their required contribution to the amount they paid to calculate any difference. We also identified any ineligible individuals and determined the amount the Town overpaid for them.
- We reviewed all the health insurance invoices from January 1, 2017 through September 30, 2017 to identify the employees receiving health insurance, compared their required contribution due to the amount they paid, and calculated any difference.

We conducted this performance audit in accordance with GAGAS (generally accepted government auditing standards). 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.

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 Board to make the CAP available for public review in the Clerk's office.

Appendix D: Resources and Services

Regional Office Directory

www.osc.state.ny.us/localgov/regional_directory.pdf

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

www.osc.state.ny.us/localgov/costsavings/index.htm

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

www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm

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

www.osc.state.ny.us/localgov/pubs/listacctg.htm#lgmg

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

www.osc.state.ny.us/localgov/planbudget/index.htm

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

www.osc.state.ny.us/localgov/pubs/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/localgov/finreporting/index.htm

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

www.osc.state.ny.us/localgov/researchpubs/index.htm

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

www.osc.state.ny.us/localgov/academy/index.htm

Contact

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