

# Kingston Housing Authority Board Oversight

## Board Oversight

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FEBRUARY 2021

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

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# Report Highlights

## Kingston Housing Authority

### Audit Objective

Determine whether the Board of Commissioners (Board) provided adequate oversight of Kingston Housing Authority (Authority) operations.

### Key Findings

The Board did not provide adequate oversight of Authority operations. As a result:

- Budgets were not entered into the financial system and financial transactions were not properly captured.
- Adequate oversight of disbursements, bank transfers and bank reconciliations were not achieved.
- \$6.51 million in disbursements and bank transfers were made without review or approval.
- \$1,035 in management fees were incorrectly billed.
- Financial system access was not properly administered.

### Key Recommendations

- Properly oversee Authority finances.
- Assign financial system user rights based on job duties. Each user should have a unique user name and password.

Authority officials generally agreed with our recommendations and have initiated or indicated they planned to initiate corrective action. Appendix B includes our comment on an issue that was raised in the Authority's response letter.

### Background

The Authority is located in the City of Kingston (City) in Ulster County. The Authority is governed by a seven-member Board, five Commissioners are appointed by the City's Mayor and two are elected by the tenants.

The Board is responsible for hiring an Executive Director who is responsible for the general management, supervision and direction of day-to-day operations. The Authority operates multiple housing complexes and receives federal and State funding.

The Authority provides affordable housing to low-income individuals and families in accordance with relevant provisions of New York State Public Housing Law, and the rules and regulations prescribed by the U.S. Department of Housing and Urban Development (HUD). The Authority collects fees for managing certain properties.

#### Quick Facts

Federal Budget	\$1.4 million
NYS Budget	\$1.2 million
Housing Units	481

### Audit Period

October 1, 2017 – September 30, 2019

# Board Oversight

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The Authority manages several apartment complexes, which receive funding from the New York State Housing Finance Agency and HUD. In addition, the Authority receives monthly management fees from Stuyvesant Charter, Inc., (SCI) the management company that is responsible for overseeing operations at the privately owned Stuyvesant Charter apartments.

## What Is Effective Board Oversight?

A board is responsible for overseeing an authority's fiscal activities and safeguarding its resources. These responsibilities include ensuring that appropriate policies and procedures are established and enforced. Clear guidance on the board's policies for operations is a key component of an organization's control environment.

The board must ensure it receives sufficient information to adequately monitor operations and address any issues or irregularities in a timely manner. Prudent use and safeguarding of authority resources includes ensuring that all financial transactions are accurately accounted for and properly authorized, recorded and reported. In addition, the board must assure compliance with all applicable laws, rules and regulations.

## Officials Did Not Provide Proper Oversight of Finances

Financial Reports – Authority officials relied on an external accountant for most accounting functions and were unable to generate financial reports themselves. However, from January through April 2019, the Authority did not have an external accountant because the accountant chose to discontinue services. As a result, reports were not provided to the Board during this period.

The Board accepted a proposal from a new external accountant in April 2019, but did not grant him access to the financial software until June 2019. Therefore, the Board was unable to provide proper oversight of Authority finances because frequently it did not receive financial reports.

Our review the 2018-2019 monthly Board minutes found that the Board did not always receive financial reports, such as budget status reports and profit and loss statements. The Board did not receive financial reports for a majority of our audit period.

Because the Authority's budgets were not entered into the financial system and payments were not processed through the accounts payable module, financial transactions were not properly captured to generate reports comparing actual results with the amounts budgeted. In addition, the Board was unaware that it should request financial reports. Furthermore, Authority officials were unable to provide up-to-date information or generate reports without the external accountant's help.

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...[T]he Board did not always receive financial reports, such as budget status reports and profit and loss statements.

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Banking Activities – The Board did not ensure adequate oversight of bank reconciliations and bank transfers. If the Board does not oversee these activities itself, it should designate another official or employee to provide oversight of these functions.

The clerk prepared bank reconciliations and made 24 bank transfers totaling \$3,447,823 during the audit period. However, neither the bank reconciliations nor the transfers were reviewed or approved by an Authority official or a designated employee. Further, the Board did not review the completed bank reconciliations and transfers or designate anyone else to do so.

While our review of bank reconciliations for four months of our audit period showed no discrepancies, our review of the 24 transfers made for housing choice vouchers (voucher direct deposits)<sup>1</sup> included minor discrepancies, which we discussed with Authority officials. For example, three transfers did not have bank confirmations and transfers made from voucher direct deposits did not reflect the exact amounts received. Confirmations ensure the bank has processed transfers as requested and provide documentation that can be compared to the bank statements when reconciling accounts.

All the transfer discrepancies we identified were corrected in subsequent months. However, without adequate oversight similar errors could occur and remain undetected and uncorrected.

Management Fee Billings – Management fees paid by SCI are based on six percent of total rents collected by the Authority each month, and the clerk calculates the fees the Authority is to receive each month.

We reviewed the management fees that SCI paid the Authority totaling \$98,959 for all 24 months during our audit period, and the rents the Authority collected totaling \$1,649,320 million, which the clerk used to calculate the management fees. We found that the fees SCI paid the Authority were not always correct because the rent amounts the clerk used to calculate them were incorrect and calculations were not verified by Authority officials.

For example, in April 2019, the total rents used to calculate the management fees should have been \$66,007. However, the clerk used rents totaling \$78,042 to calculate the fees, a difference of \$12,035. In September 2019, the clerk used rents totaling \$47,868 to calculate the management fees. However, the rents used to calculate the fees should have been \$77,152, a difference of \$29,284. As a

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<sup>1</sup> Housing choice vouchers are a housing subsidy paid to the landlord directly by the Authority on behalf of the participating family. The family then pays the difference between the actual rent charged by the landlord and the amount subsidized by the program. The Authority receives federal funds monthly through direct deposit from the U.S. Department of Housing and Urban Development (HUD) to administer the voucher program. The funds are transferred electronically into another bank account to process payments.

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result, SCI overpaid the Authority by \$722 in April 2019 and underpaid by \$1,757 in September 2019, for a combined total fee underpayment to the Authority of \$1,035 for these months. Authority officials corrected this error after we brought it to their attention during our audit fieldwork.

HUD Section 8 Housing Assistance Program (HAP) Disbursements – The disbursement process was inadequate and oversight activities were not performed. Neither the Board nor any member of management reviewed landlord disbursements, before or after they were processed, to ensure that they were accurate and for the purpose intended. During the audit period, HAP disbursements totaling \$3,062,985 were automatically processed and signed by the financial system.<sup>2</sup> These checks were mailed without any additional oversight, such as a review of the printed checks.

Due to this weakness, we reviewed HAP rent payments totaling \$22,328 made to 20 landlords with 32 tenants during four months of our audit period. We found that all these payments were correctly paid and properly supported by documentation.<sup>3</sup>

These weaknesses occurred because the Board has not implemented proper internal controls over operations, such as monitoring financial operations with monthly reports and implementing policies and procedures for cash disbursements and calculating management fees. As a result, the Board is not able to make informed decisions to carry out its fiduciary duties. In addition, significant errors or fraud could occur and remain undetected and uncorrected without proper oversight.

### **How Should the Authority’s Financial System Be Protected?**

Authority officials should develop comprehensive written procedures for managing financial system access that include periodic reviews of user access. Every financial system user must have their own unique user name and password to gain access to the financial system application used. This helps ensure accountability over work performed and data changed or deleted and limits the possibility of data being compromised by unauthorized users.

Officials must limit users’ access to only those areas needed for their job function by restricting and monitoring access to necessary modules.

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Every financial system user must have their own unique user name and password to gain access to the financial system application used.

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<sup>2</sup> When checks are printed, the Board Chair and the Assistant Executive Director’s signatures are automatically affixed to the checks.

<sup>3</sup> Refer to Appendix C for information on our sampling methodology.

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## **Officials Did Not Properly Manage Financial System Access**

We found that all three users of the financial system shared the same user name and password information, which allowed total access to the financial system. This occurred because officials and managers did not implement comprehensive written procedures for managing system access for each user according to job responsibility.

As a result, accountability is diminished and activity in the system cannot be traced back to a specific individuals' account. In addition, employees with inappropriate access to modules within the financial system could perform incompatible duties resulting in unauthorized changes that might not be detected.

## **Why Should the Authority Have a Breach Notification Policy?**

New York State Technology Law requires municipalities and other local agencies to have a breach notification policy that requires notification be given to certain individuals in the event of a system security breach, as it relates to private information.<sup>4</sup> The policy should detail how officials would notify individuals whose private information was, or is reasonably believed to have been, acquired without valid authorization.

The disclosure should be made in the most expedient time possible consistent with legitimate needs of law enforcement or any measure necessary to determine the scope of the breach and restore the reasonable integrity of the data system. Private information includes social security numbers, bank account numbers, healthcare information, credit and debit card numbers and driver's license information.

## **The Board Did Not Adopt a Breach Notification Policy**

The Board did not adopt an information breach notification policy. Commissioners told us they were unaware of the legal requirement to adopt a breach notification policy. For example, in the course of making rentals the Authority gathers private information about tenants and is responsible to protect this information and to be prepared to notify them if there is a security breach. However without a breach notification policy, the Authority may not be able to fulfill its legal obligation to notify affected individuals if sensitive information is compromised to inform those individuals of the need to monitor credit reports and bank activity.

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<sup>4</sup> New York State Technology Law, Section 208

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## Why Should the Authority Have a Disaster Recovery Plan?

A disaster recovery plan provides a framework for reconstructing vital operations to resume time-sensitive operations and services after a disaster. Disasters may include any sudden, unplanned catastrophic event (e.g., fire, computer virus or inadvertent employee action) that compromises the availability or integrity of an information technology (IT) system and data.

Typically, a disaster plan includes an analysis of business processes and continuity needs, disaster prevention instructions, specific roles of key individuals and precautions needed to maintain or quickly resume operations. Additionally, a disaster recovery plan should include data backup procedures, and periodic backup testing to ensure they will function as expected.

## The Board Did Not Develop and Adopt a Disaster Recovery Plan

The Board did not adopt a comprehensive written disaster recovery plan to address potential disasters. Neither the Board nor Authority officials, were aware that they should adopt a disaster recovery plan.

While officials had adequate backup procedures in place, without a formal written plan, the Authority has an increased risk that it could lose important data and suffer serious interruption in operations, such as not being able to process checks to pay vendors or employees.

## What Do We Recommend?

Authority officials should:

1. Ensure that financial reports are periodically provided to the Board.
2. Review, sign and date each bank reconciliation to indicate review and approval.
3. Develop and adopt written policies to ensure proper oversight of bank reconciliations, bank transfers, management fee calculation and the process and authorization of HAP disbursements.
4. Ensure management fees are accurately calculated.
5. Assign separate user accounts and passwords for each individual using the financial software and restrict user access to only those permissions necessary to perform their job duties.

The Board should:

6. Adopt a comprehensive breach notification policy and disaster recovery plan and communicate the adopted policy and plan to officials, employees and the IT consultant.

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A disaster recovery plan provides a framework for reconstructing vital operations to resume time-sensitive operations and services after a disaster.

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# Appendix A: Response From Authority Officials



## KINGSTON HOUSING AUTHORITY

Kingston Housing Authority, Inc. • Stuyvesant Charter, Inc.  
132 Rondout Drive, Kingston, New York 12401  
845-331-1955 • Fax: 845-331-1026 • [www.kingstonhousing.org](http://www.kingstonhousing.org)

November 9, 2020

Chief Examiner Reynolds

Dear Ms. Reynolds

On behalf of the Kingston Housing Authority – Board of Commissioners, this notice is to affirm the KHA-BOC's commitment to ensure the drafting, implementing and enforcing the proposed Corrective Action Plan including the policy and procedure recommendations outlined in the attached response to the Report of Examination 2020M -103.

I want to thank you and especially [REDACTED] for the guidance and assistance provided in helping the KHA -BOC improve our oversight and governance of our financial and information systems.

If you have any questions please do not hesitate to contact me by e-mail [mknnox@rcal.org](mailto:mknnox@rcal.org) or at 132 Rondout Drive Kingston, NY 12401.

Sincerely

Commissioner Marge Knox  
Chairperson – Kingston Housing Authority – Board of Commissioners.

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### Board of Commissioners

Marge Knox, Chair   Joseph McDole, Jr.   Karen Winkle-Gorsline   Reynolds Scott-Childress   Rose Ann Noble   Marie Gilles   Pamela Lindsay



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### **Kingston Housing Authority Board Oversight Report of Examination 2020M-103**

This is to confirm that the Kingston Housing Authority fully accepts the findings outlined in draft Audit Report Number 2020M-103, subject to some clarification regarding Board training. The KHA appreciates the recommendations and is moving to implement all the improvements outlined below in a timely manner. The following is the KHA's Corrective Action Plan, with implementation schedule.

#### **Management Responsibility:**

##### **1. Ensure that financial reports are periodically provided to the Board.**

- a. The Board of Commissioners (BOC) appointed a Finance Committee to oversee and review all aspects of the KHA's financial system, including monthly and annual budget(s) and other required reports. The newly formed Finance Committee will present findings to the BOC as needed. The Commissioners in turn; review, approve or amend such reports at the regularly scheduled monthly KHA - BOC meetings.
- b. On October 26, 2020, Finance Committee members received a Preliminary Internal Orientation training from Trainer: Jeff Barrett - Certified Public Accountant. The contents of the training included:
  - 1) Current Situation- financial condition
  - 2) Hierarchy of Levels of Attention - Material, Significant, Clearly Inconsequential, Trivial etc.
  - 3) Organization of Housing Authority - Entities, Fiscal Years, Classes, Compliance Requirements etc.
  - 4) Internal Controls
  - 5) Financial Analysis - Appropriate level of detail using correct tools
  - 6) Financial Statements
- c. See item # 6 with regard to additional BOC training.
- d. KHA is implementing procedures so the Principal Accounts Clerk can print any requested reports from [REDACTED] or other software program for the Finance Committee and /or BOCs.
- e. The deadline for implementation of these protocols is December 16<sup>th</sup>, 2020.
- f. The Executive Director is responsible to ensure implementation of procedures.

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#### **Board of Commissioners**

Marge Knox, Chair   Joseph McDole, Jr.   Karen Winkle-Gorsline   Reynolds Scott-Childress   Rose Ann Noble   Marie Gilles   Pamela Lindsay



**Kingston Housing Authority  
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- 2. Review, sign, and date each bank reconciliation to indicate review and approval.**
  - a. Each bank reconciliation will be reviewed, signed, and dated by the Executive Director. A monthly summary Bank Reconciliation Report of all bank reconciliations will be reviewed, signed and dated by a designated member(s) of the Finance Committee. Noteworthy issues will be reported by the designated Finance Committee member(s) to the BOC.
  - b. The deadline for implementation of these protocols is December 16<sup>th</sup>, 2020.
  - c. The Executive Director is responsible to ensure implementation of these procedures.
  
- 3. Develop and adapt written policies to ensure proper oversight of bank reconciliations, bank transfers, management fee calculations, and the process and authorization of HAP disbursements.**
  - a. Develop policy to ensure proper oversight of all bank reconciliations, bank transfers, management fee calculation and the process and authorization of HAP disbursements will be presented to the Finance Committee and BOC by December 16<sup>th</sup> for approval.
  - b. The Executive Director will be responsible to develop and implement the policy before December 31<sup>st</sup>, 2020.
  
- 4. Ensure management fees are properly calculated.**
  - a. The Principle Accounts Clerk will be responsible to ensure management fees are properly calculated. The signoff procedure will be by the Executive Director and the Finance Committee's monthly summary review. This procedure will be included in the policy outlined in recommendation # 3.
  - b. The implementation deadline is December 31<sup>st</sup>, 2020.
  - c. The Executive Director is responsible to develop and implement the policy and procedures.
  
- 5. Assign separate user accounts and passwords for each individual using the fiscal software and restrict user access to only those permissions necessary to perform their job duties.**
  - a. Each authorized user has their own username and password for appropriate level of access to the financial system. This was completed before May 1<sup>st</sup>, 2020.

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*Board of Commissioners*

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### Kingston Housing Authority Board Oversight Report of Examination 2020M-103

#### Board of Commissioners Responsibility:

#### 6. Assure all Commissioners participate in the mandatory State approved training.

Our attorney advises us that the Board training requirements in Section 2824 of the Public Authorities Law do not apply to public housing authorities, like the KHA. We have encountered this issue before (whether the NYS Public Authorities Law applies) on another matter; and research revealed it did not. In addition, the NYS Public Housing Law contains no such training requirement.

The KHA agrees that board members should participate in more training. Our attorney conducted a board training session last year; and, as noted above, our accountant has also provided some training. In addition, we have strongly encouraged all commissioners to participate in the ABO board trainings on

- Friday, November 6, 2020 - 9:30 AM - 11:00 AM
- Friday, November 13, 2020 – 9:30 AM - 11:00 AM

Finally, there are other potential board training opportunities offered by <https://www.hudexchange.info/trainings/courses/lead-the-way-pha-governance--financial-management-for-commissioners-instructor-led-series->, the New York State Public Housing Authority Directors Association (NYSPHADA) and the Public Housing Authorities Director's Association (PHADA) that may be more specific to commissioners' needs. The Executive Director will continue to search for and advise the commissioners of any upcoming board training opportunities through either the ABO, NYSPHADA, PHADA, HUD or other applicable sources to ensure the commissioners have access to training before January 31, 2021.

#### 7. Adapt a comprehensive breach notification policy and a disaster recovery plan and communicate the adapted policy and plan to official, employees and the IT consultant.

**Breach Notification Policy** • A proposed Breach Notification Policy will be presented to the KHA- BOC at the December 16<sup>th</sup> board meeting.

The policy will require notification be given to required individuals if there is a breach of the KHA's security system as it relates to private information.

#### *Board of Commissioners*

Marge Knox, Chair Joseph McDole, Jr. Karen Winkle-Gorsline Reynolds Scott-Childress Rose Ann Noble Marie Gilles Pamela Lindsay

See  
Note 1  
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**Kingston Housing Authority  
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**Board of Commissioners Responsibility:**

**Breach Notification Policy continued** \* Report breach notification to: – Kingston Housing Authority – Board of Commissioners, KHA Legal Counsel - the NYS Attorney General – the NYS Office of Information Technology Services' Enterprise Information Security Office – the Department of State's Division of Consumer Protection etc.

Ensure management and staff understand and are prepared to fulfill their obligations to notify and respond appropriately to affected individuals. <https://its.ny.gov/breach-notification>.

The KHA – BOC and counsel will review the proposed policy and approve by resolution at the December 16<sup>th</sup> board meeting.

The implementation deadline of the policy and procedures is January 31<sup>st</sup>, 2020.

**Disaster Recovery Plan** • To ensure continuity if operations are disrupted during or after a disaster event. Develop an IT contingency plan to recover the contents of the KHA's computer systems. The disaster recovery plan will include off-site backup server options and computer capability. It may include a software program upgrade, if required, for the off-site backup of the contents of KHA's electronic financial and housing data.

Research into these options has begun. We are exploring various IT providers, systems, software programs etc. that can handle all the off-site backup recovery requirements.

The plan will also include a statement of intent, policy statement, objectives, contact information, plan overview, emergency response and emergency response team, disaster recovery team, contact information, recovery plan practice and exercise.

The Executive Director is responsible for designing and implementing the plan.

The KHA – BOC and counsel will review the proposed plan and, if acceptable, approve by resolution at the March board meeting.

The implementation deadline of the policy, systems, procedures, and drill is March 31<sup>st</sup>, 2021. The reason for the extended period of implementation is that if a new software program is required the IT company will likely need three months to comply.

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***Board of Commissioners***

Marge Knox, Chair   Joseph McDole, Jr.   Karen Winkle-Gorsline   Reynolds Scott-Childress   Rose Ann Noble   Marie Gilles   Pamela Lindsay

## Appendix B: OSC Comment on the Authority's Response

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### Note 1

After consulting with OSC's legal department, we determined that the requirements in New York State Public Authorities Law, Section 2824 requiring State board training do not apply to municipal housing authorities. We removed language related to State required training from the report.

## Appendix C: Audit Methodology and Standards

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We conducted this audit pursuant to the State Comptroller's authority as set forth in Article X, Section 5 of the State Constitution. To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We interviewed officials and personnel to gain an understanding of internal controls over Authority operations.
- We reviewed user access for the Authority's financial application and evaluated permissions to determine whether user access was properly segregated and based on job function.
- We inquired about a breach notification policy and disaster recovery plan.
- We reviewed Board minutes for the audit period to determine whether financial reports were provided to the Board.
- We reviewed and compared the federal disbursement schedule for the audit period to direct deposits and all 24 transfers made to determine whether there were any discrepancies.
- We reviewed and recalculated bank reconciliations for February and August of 2018 and 2019 to determine if they were accurate, reviewed and approved.
- We reviewed and compared rent collections and recalculated management and administrative fees paid for the audit period.
- We randomly selected 20 landlords from the 342 landlords who received \$501,239 in HAP disbursements for 32 Section 8 HAP tenants during four months of our audit period. We selected our sample from the payment history lists for February and August 2018 and 2019. We reviewed supporting documentation, such as payment history, W-9's, forms, letters, checks, bank statements and HAP contracts to determine whether landlords were correctly paid.

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.

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Good management practices dictate that the Board has the responsibility to initiate corrective action. As such, the Board should prepare a plan of action that addresses the recommendations in this report and forward the plan to our office within 90 days. 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.



## Appendix D: Resources and Services

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### **Regional Office Directory**

[www.osc.state.ny.us/sites/default/files/local-government/documents/pdf/2018-12/regional\\_directory.pdf](http://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](http://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](http://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](http://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](http://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](http://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](http://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](http://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](http://www.osc.state.ny.us/local-government/academy)

## Contact

Office of the New York State Comptroller  
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[www.osc.state.ny.us/local-government](http://www.osc.state.ny.us/local-government)

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

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