

Town of Highlands

Receiver of Taxes and Assessments

JANUARY 2022



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

Contents

- Report Highlights 1**

- Receiver of Taxes and Assessments 2**
 - What Is the Responsibility of the Receiver? 2
 - The Receiver Did Not Properly Bill All Water and Sewer Parcels 3
 - Late Payment Penalties Were Not Properly Assessed 3
 - Duplicate Receipts Were Not Issued and the Bank Accounts Had Irregularities 4
 - Transfers and Disbursements Were Not Supported and Were for Unknown Reasons and Inaccurate Amounts 5
 - How Should a Board Provide Oversight of a Receiver’s Financial Activities? 6
 - The Board Did Not Implement Compensating Controls Over the Receiver 6
 - What Do We Recommend? 8

- Appendix A – Response From Town Officials 10**

- Appendix B – Audit Methodology and Standards 13**

- Appendix C – Resources and Services 15**

Report Highlights

Town of Highlands

Audit Objective

Determine whether the Town of Highlands (Town) Receiver of Taxes and Assessments (Receiver) properly billed, collected, and disbursed taxes, fees and penalties.

Key Findings

The former Receiver, who resigned during our audit, did not properly bill, collect or disburse taxes, fees and penalties.

- The Board did not correct deficiencies noted in our 2006 Receiver of Taxes audit, properly oversee the Receiver’s work, or establish adequate internal controls.
- We found discrepancies totaling approximately \$92,000 comprising unsupported billing adjustments, parcels not being billed, unaccounted for money, and unassessed penalties on late payments.
- The Receiver did not create sewer and water accounts for 16 resident parcels and did not bill 70 accounts.

We also released *Town of Highlands – Water and Sewer Funds’ Financial Condition (2021M-152)*, which addressed these issues: the Board did not monitor and amend the budgets resulting in a negative fund balance since 2016.

Key Recommendations

- Reconcile the customer accounts to determine which taxpayers overpaid and refund those overpayments.
- Establish and implement compensating controls to oversee the financial responsibilities performed by the Receiver.

Town officials generally agreed with our findings and indicated they plan to initiate corrective action.

Background

The Town is located in Orange County (County) and is governed by an elected five-member Board 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. The elected Receiver: collects and disburses all county, town and school taxes; assesses all penalties and fees on late tax payments; and also bills, collects and disburses all water and sewer fees (fees) and penalties.

Quick Facts

2020 Budget	\$6.6 Million
Taxes Collected by Receiver During Audit Scope	\$63.7 Million
Total Monetary Discrepancies	\$91,813
Receiver Tenure	1/1/10 – 8/1/18

Audit Period

January 1, 2017 – March 6, 2018

We extended the audit period back to January 1, 2014 and forward to August 1, 2018 to review collections.

Receiver of Taxes and Assessments

We audited the Town in 2006 and identified multiple irregularities relating to recording, depositing, disbursing and reporting of money received by the Receiver.¹ The inadequate Board oversight of the Receiver's operations was a significant contributing factor to our prior audit findings. The Receiver at the time of our previous audit resigned after discussing the results of the audit with the Board. However, because the Board failed to correct the deficiencies found in our previous audit and provide appropriate oversight of the Receiver's records and reports to ensure the Receiver was fulfilling the responsibilities, the Town continues to have major discrepancies with the billing and receipt of property taxes and fees.

What Is the Responsibility of the Receiver?

New York State Town Law Section 37 requires a receiver to collect all taxes and fees, including penalties or interest due. According to New York State Real Property Tax Law Section 924, the receiver must collect all taxes, including any penalties and interest due. The penalty and interest rate for late payments for the school and county/town taxes is 1 percent for the first month, 2 percent for the second month and then unpaid accounts are turned over to the county for enforcement of the unpaid amounts.

It is also a receiver's responsibility to receive and collect all water and sewer fees including penalties on past due amounts. A town's water and sewer fees are due within 30 days of issuance of the bill, and after 30 days, there is a penalty of 10 percent for the first month and an additional 1 percent each month thereafter. If there are unpaid water and sewer bills, the town turns these bills over to the county each October for inclusion in the county taxes due for next January.

In accordance with New York State General Municipal Law (GML) Section 99-b, the receiver, who receives payments of money for a town, must issue a receipt to the person paying and must retain a copy of the receipt.

Further according to New York State Town Law Section 37, the receiver must then pay the supervisor, county, or school board all money collected, no later than the 15th day of each month following the receipt of payment. All payments made by the receiver should be for a valid and legal purpose and for the correct amount.

A receiver should also maintain individual customer accounts for water and sewer billings of each parcel and should include sufficient information to identify the names of the individuals responsible for payment of the bill, including: location of the property, mailing address, account number, usage (actual or estimated), billing rates and amount billed. Additionally, before the receiver prints and sends

¹ *Town of Highlands – Receiver of Taxes and Assessments* (2006M-175) issued in 2007

bills to customers, a reasonableness check should be performed to assess the completeness and accuracy of the billing register and bills. This reasonableness check includes comparing the total amount to be billed with prior billing amounts, comparing current consumption with amounts billed, or comparing the number of bills to be printed with the database of customer accounts.

...[E]rrors were not detected because no one was performing a reasonableness check prior to the bills being mailed.

The Receiver Did Not Properly Bill All Water and Sewer Parcels

The Receiver did not properly bill all water and sewer parcels adopted by the Board. We reviewed all billings of the Town’s 825 water and sewer parcels for the audit period totaling \$3,344,954 and determined 86 water and sewer parcels were not billed totaling \$27,882:

- 52 parcels for the Sewer District totaling \$1,966
- 22 parcels for Water District #1 totaling \$2,706
- 12 parcels for Water District #2 totaling \$23,210.

The failure to bill all parcels occurred because there were 16 parcels that the Receiver had not created accounts for and 70 accounts that the Receiver failed to bill. The Receiver acknowledged that he was responsible for these mistakes and stated they occurred because he was not “the best at his job”. Additionally, these errors were not detected because no one was performing a reasonableness check prior to the bills being mailed. As a result, the sewer and water funds did not realize all water and sewer revenues, contributing to operating deficits and accumulated negative fund balance in the water fund.

Late Payment Penalties Were Not Properly Assessed

We reviewed all penalty payments received for water and sewer fees, and school, county and town tax receipts totaling \$54,578 for the audit period and determined the Receiver did not assess \$45,383 in additional penalties that were due (Figure 1).

The Receiver told us penalties were not properly assessed, because he did not assess penalties until money was received for the amounts originally billed. However, if the Receiver assessed penalties for all late payments when money was received for the amounts billed, there would not be over \$45,000 of unassessed penalties. The Receiver should have assessed the penalties monthly when they are incurred as opposed to waiting until he collected payments of the original billed amounts. As a result, the Town was underpaid \$45,383 in

Figure 1: Penalties Not Properly Assessed

Water	\$27,026
Sewer	10,926
School	4,081
County/Town	3,350
Total	\$45,383

penalties, which resulted in a loss of revenues that could have been used to fund operations in the water and sewer funds.

Duplicate Receipts Were Not Issued and the Bank Accounts Had Irregularities

Although GML requires the issuance and maintenance of receipts, the Receiver told us that he did not issue residents a receipt for taxes or fees he collected unless the customers specifically requested one. Additionally, no receipts are maintained by the Receiver for collections he made other than the computerized receipt within the computer software. As a result, there is no assurance that all collections are entered into the system and that the information entered is accurate.

We reviewed all collections and deposits made by the Receiver between January 1, 2014 and August 1, 2018 totaling approximately \$63.7 million and identified irregularities totaling \$17,961 in unaccounted for money.

- The Receiver improperly transferred prior school tax overpayments totaling \$13,996 from the school tax bank account to the town/county tax bank account. In 2016 and 2017, there are receipts posted into the system that have no related deposit. However, there is a transfer from the school tax bank account for the same amount that was from refunds sitting in the school tax bank account that were not properly refunded to customers.
- There were 12 instances, totaling \$2,259, where the Receiver entered a collection into the system, but the money was not deposited into a Town account.
- There were seven instances, totaling \$1,706, where customers used a check to pay their water and sewer bills, but their checks bounced. The Receiver did not record the bounced payment in the customers' account and there is no record the customers subsequently paid their bill. In addition, the unpaid bills were not reported to the County so they were not re-levied.

The Receiver was unable to explain why there were collections he entered into the system that did not have corresponding deposits, why he did not adjust accounts for the payments in which the checks bounced or why he made the erroneous transfers from the school tax bank account. Instead, he just said he was not the best at his job. Such irregularities indicate a serious lack of control over the collection and deposit of Town funds and could also be evidence of loss or misuse of Town funds. Additionally, the irregularities resulted in a loss of revenues to the corresponding funds.

Transfers and Disbursements Were Not Supported and Were for Unknown Reasons and Inaccurate Amounts

We reviewed all transfers and payments from all four Town bank accounts maintained by the Receiver during the audit period and determined:

- The Receiver made 23 transfers between bank accounts and two payments totaling \$28,098 that were not supported by proper billing or fee documentation. The 23 unsupported transfers from one bank account to another managed by the Receiver totaled \$11,641 and two check payments totaling \$16,457 were erroneous refunds (\$8,199 to a taxpayer who did not overpay their school taxes, and \$8,258 to the school district, despite the district not being owed the money). At the time of our audit, neither the taxpayer nor the school district had repaid the money erroneously paid to them by the Receiver.
- The Receiver made 136 inaccurate transfers and payments totaling \$32.5 million. We found the following inaccuracies:
 - The Receiver paid \$12,810 to the Supervisor for water and sewer collections that were not actually moneys related to water and sewer billings. Instead, the \$12,810 represented school tax collections erroneously deposited into the water and sewer bank account and overpayments that were not refunded to customers. In addition, the water bank account owed \$470 to the sewer bank account and the sewer bank account owed \$2,451 to the water bank account as a result of erroneous deposits by the Receiver.
 - The Supervisor was overpaid \$12,006 for the town/county and school taxes that were not actually moneys owed for taxes. Instead, it represented overpayments from taxpayers that were not refunded and paid to the Supervisor to “zero out” the bank account prior to the new tax collection year. The school district was overpaid \$1,144 due to the Receiver inaccurately paying the school district the total amount of fees instead of a portion that was supposed to be paid to the Supervisor and the County was underpaid \$443 due to inaccurately calculating the total amount of levy. In addition, the town/county bank account owes \$4,641 to other bank accounts and the school bank account owes \$4,928 to other bank accounts as a result of erroneous deposits by the Receiver. Lastly, the Receiver paid \$8,201 to a taxpayer for an invalid reimbursement; at the time of our audit this erroneous payment had not been repaid to the Town.

Because the Receiver resigned during our audit, we were unable to speak to him regarding why collections were not deposited into the proper bank accounts, or why transfers and disbursements were not supported or were for inaccurate

amounts. Additionally, the irregularities occurred and went undetected because there was no Board oversight over the Receiver's duties. As a result, there is an increased risk the taxpayers paid more than necessary for services, and fraud or abuse could go undetected.

A new Receiver was appointed in August 2018, which was after our audit period, therefore we did not audit the new Receiver's records.

How Should a Board Provide Oversight of a Receiver's Financial Activities?

While the receiver is responsible for adequately processing, securing and accounting for collections and disbursements of taxes and other assessments, a board is responsible for providing oversight of the receiver by reviewing reports and auditing records. Whenever possible, duties should be segregated so that employees responsible for collections and preparing bank deposits do not record collections in the accounting records. However, when it is not feasible to segregate duties, compensating controls should be implemented to reduce the associated risks. Deposits of collections should be into the proper account and be intact to ensure all collections made since the last deposit are deposited in the same amount and form as collected.

A board should approve all billing adjustments, write-offs and refunds prior to such adjustments or refunds being made. The board should also review adjustment reports from the billing system and verify that billing adjustments were approved and are for appropriate purposes. The reasons for all adjustments should be documented and retained for audit purposes.

The Board Did Not Implement Compensating Controls Over the Receiver

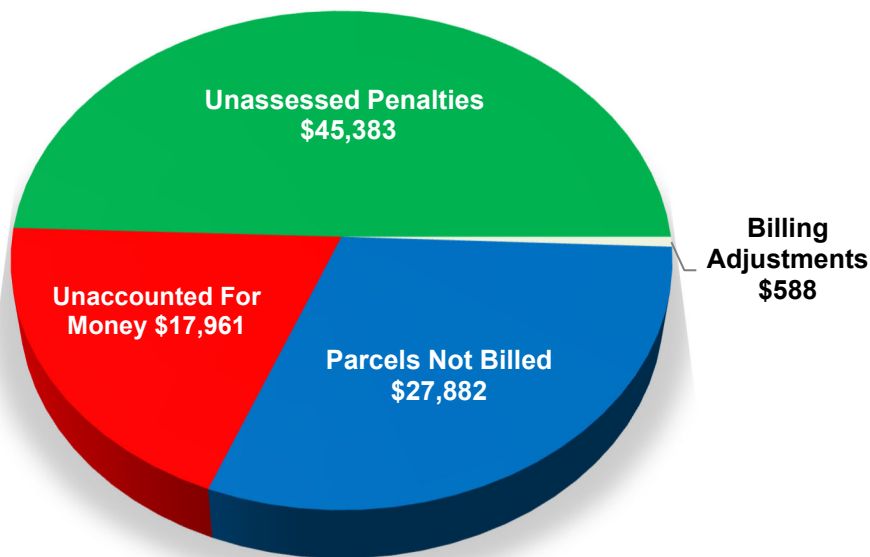
The Receiver handles all the billing, collecting, recording, and depositing of property taxes, water and sewer charges and related fees. Since these duties are all performed by the same person, it creates a higher risk errors or fraud could occur and go undetected. While the Receiver is separately elected and the Board cannot control how he performs his duties, it does have authority over the billing functions. Therefore, the Board is responsible to provide compensating controls, such as reviewing records and reports, and approving adjustments. The Board did not do so, which increased the risk of errors, fraud or misappropriation occurring without detection. For example, the Receiver maintains four separate bank accounts, but does not reconcile these accounts. As a result, any irregularities would not be identified or corrected.

...[I]rregularities occurred and went undetected because there was no Board oversight...

...[A] board is responsible for providing oversight of the receiver by reviewing reports and auditing records.

FIGURE 2

Total Discrepancies in Billing and Receipts Found During This Audit



The Receiver was responsible for collecting approximately \$72 million of property taxes and water and sewer fees on 4,725 parcels during the audit period. We reviewed all water and sewer billings, adjustments, assessment of penalties for property taxes and fees, computer receipts issued, collections, deposits, and disbursements from January 1, 2014 through August 1, 2018 (the date the Receiver resigned during our audit). We found discrepancies totaling approximately \$92,000 in billing adjustments, parcels not billed, unaccounted for money, and penalties not properly assessed (Figure 2). If billing and collections of taxes and fees had been properly reviewed, some of these discrepancies may have been detected and corrected.

The Receiver has always performed all billing, collecting, depositing and reconciling functions and the Board never considered implementing compensating controls. The Board has the authority to require monthly reports be submitted and filed, however, the Receiver is not required to review the billing for reasonableness or complete bank reconciliations. Without segregating duties, there are no controls to prevent a single employee from altering cash receipt journals or other records to prevent the loss or misuse of Town funds.

The Board also did not implement compensating controls over billing adjustments. While the Board had the authority to designate someone other than the Receiver to approve billing adjustments for water and sewer bills, it did not do so. The Board also did not require adjustments to be documented and retained for audit

purposes. Therefore, the Receiver made all billing adjustments and the Board did not review the adjustments to ensure they were for appropriate purposes.

We reviewed all 61 water billing adjustments totaling \$256,559 and all 18 sewer billing adjustments totaling \$1,056 made during the audit period and determined 30 adjustments were made to sewer or water accounts totaling \$588 that were not valid. For example, penalties that were due were adjusted to \$0 and the payment was posted for only principal amount due. Without formal approval, adjustments were made to water and sewer bills that would allow the opportunity to carry out and conceal errors or fraud in the normal course of their duties without detection.

What Do We Recommend?

The Board should:

1. Perform a review of reasonableness check of all billings, approve all billing adjustments, write-offs or refunds and ensure documentation is maintained for audit purposes. If the Board does not want to perform these responsibilities itself, it should authorize a supervisory level employee to do so on its behalf.
2. Consult with Town counsel to determine whether to seek recovery of any overpayments.
3. Reconcile the customer accounts to determine which taxpayers overpaid and refund those overpayments.
4. Establish and implement compensating controls to oversee the financial responsibilities performed by the Receiver.

The Receiver should:

5. Ensure all water and sewer parcels adopted by the Board are established with separate account numbers and all parcels are billed.
6. Perform a reasonableness check to assess the completeness and accuracy of the billing register and bills.
7. Prepare bank reconciliations for each account.
8. Assess penalties on all late payments.
9. Issue duplicate receipts for all collections and immediately record all collections, with the accurate date, type of payment and amount received.
10. Collect all money due, including penalties from residents, for taxes and fees.

-
11. Ensure all collections are deposited into the proper bank account.
 12. Ensure all transfers and payments made are supported by proper billing or fee documentation, and for accurate amounts.

Appendix A: Response From Town Officials

TOWN of HIGHLANDS



Chartered December 3rd, 1872

Kelly Pecoraro
Comptroller

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January 10, 2022

Office of the State Comptroller
110 State Street
Albany, NY 12236
Attn: Lisa Reynolds

Unit Name: Town of Highlands
Audit Report Title: Receiver of Taxes and Assessments
Audit Report Number: 2021M-120

Dear Ms. Reynolds:

Below please find the Town of Highlands' audit response and corrective action plan for each of the recommendations in your audit report.

Board Recommendations:

1. *Perform a review of reasonableness check of all billings, approve all billing adjustments, write-offs or refunds and ensure documentation is maintained for audit purposes. If the Board does not want to perform these responsibilities itself, it should authorize a supervisory level employee to do so on its behalf.*

The Town of Highlands agrees with the recommendation above and has implemented the following. Before any billing adjustment, write-off or refund is issued, a form must be completed by the employee proposing said adjustment, with back up attached if applicable. The Town Supervisor either approves the adjustment or denies it. A copy is given to the employee requesting the adjustment and the original is turned over to the Town Comptroller. The Town Comptroller runs a billing adjustment report monthly and compares it to the adjustments approved by the Town Supervisor.

Before any water or sewer bills are sent out, the Town Comptroller now reviews the preliminary billing register for accuracy. The billing register is compared to the Town Budget and to the prior period billing register. The number of accounts, dollar amount of the register and in the case of water bills, the consumption are reviewed for reasonableness.

2. *Consult with Town counsel to determine whether to seek recovery of any overpayments.*

The Town Board is currently consulting with counsel and the Town Comptroller to determine if they should seek recovery of any overpayments. Seeking recovery of overpayments will in part be dependent upon our successful reconciliation of customer accounts (see Board Recommendation #3).

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3. *Reconcile the customer accounts to determine which taxpayers overpaid and refund those overpayments.*

The Town Board and the Town Comptroller are in the process of developing a plan to reconcile the customer accounts during the audit period. Beginning in January 2020 and forward, all customer accounts and tax receiver accounts are reconciled.

4. *Establish and implement compensating controls to oversee the financial responsibilities performed by the Receiver.*

The Town Board agrees with this recommendation and has already implemented the controls. The Receiver no longer prepares the water and sewer billing. They are prepared by another employee. Any adjustments to a water or sewer bill has to be approved by the Town Supervisor, and those adjustments are not entered into our billing system by the Receiver. The Receiver's bank accounts are reconciled. The Town has also implemented the use of new water and sewer billing software which is integrated with the Town Comptroller's financial software. Any discrepancies in the collections of water and sewer would be apparent upon the Town Comptroller's preparation of the bank reconciliations.

Tax Receiver Recommendations:

5. *Ensure all water and sewer parcels adopted by the Board are established with separate account numbers and all parcels are billed.*

The Town Board agrees with this recommendation and has already implemented the corrective action. After the Town Board adopts the annual water and sewer points each year, the Town Comptroller reviews any changes and enters them into the financial software that generates the water and sewer bills. A report is run and compared with the number of points adopted by the Town Board to ensure that each parcel in the district is being billed.

6. *Perform a reasonableness check to assess the completeness and accuracy of the billing register and bills.*

The Town Board agrees with this recommendation and has already implemented the corrective action. Before any water or sewer bills are sent out, the Town Comptroller now reviews the preliminary billing register for accuracy. The billing register is compared to the Town Budget and to the prior period billing register. The number of accounts, dollar amount of the register and in the case of water bills, the consumption are reviewed for reasonableness. The number of accounts billed is compared to the number of parcels in the district.

7. *Prepare bank reconciliations for each account.*

The Town Board agrees with this recommendation and has already implemented the corrective action. The Receiver's bank accounts are reconciled. The Town has also implemented the use of new water and sewer billing software which is integrated with the Town Comptroller's financial software. Any discrepancies in the collections of water and sewer would be apparent upon the Town Comptroller's preparation of the bank reconciliations.

8. *Assess penalties on all late payments.*

The Town Board agrees with this recommendation and has already implemented the controls. On the first of each month the employee who prepares the water and sewer bills runs a penalty function in the financial

software that posts the penalties to any unpaid accounts. The report is then sent to the Town Comptroller who reviews the report for reasonableness, and to ensure that the penalties were posted to the accounts.

9. *Issue duplicate receipts for all collections and immediately record all collections, with the accurate date, type of payment and amount received.*

The Tax Receiver agrees with this recommendation and has already implemented it. The Receiver keeps copies of receipts, and she records all collections in a timely and accurate manner.

10. *Collect all money due, including penalties from residents, for taxes and fees.*

The Tax Receiver agrees with this recommendation and has already implemented it. The Receiver records all collections in a timely and accurate manner. She sends out monthly reports to the Town Supervisor and Town Comptroller which tie into the cash posted to the financial software and the collections reports the Town Comptroller runs in the financial software.

11. *Ensure all collections are deposited into the proper account.*

The Tax Receiver agrees with this recommendation and has already implemented it. On the rare occasion that a deposit is made into the wrong account, the Receiver sends an email with an explanation and proper documentation to the Town Comptroller, who upon review, will transfer the money to the correct account.

12. *Ensure all transfers and payments made are supported by proper billing or fee documentation, and for accurate amounts.*

The Tax Receiver agrees with this recommendation and has already implemented it. All payments that the Receiver turns over to the Town are accompanied by accurate supporting documentation. The amounts are accurate and they reconcile. On the rare occasion that a deposit is made into the wrong account, the Receiver sends an email with an explanation and proper documentation to the Town Comptroller, who upon review, will transfer the money to the correct account.

The Town Board of the Town of Highlands appreciates the efforts of the Office of the State Comptroller. We are pleased that we have been able to implement our corrective action plan and have accurate and complete records. If you require any additional information please do not hesitate to contact me at (845) 446-4280 extension 312 or via email at blivsey@highlands-ny.gov.

Best Regards,

Mervin R. Livsey
Town Supervisor

Appendix B: Audit Methodology and Standards

We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We reviewed Board meeting minutes and Board-adopted policies.
- Our calculation of penalties was done using a conservative method of dates on checks, dates when receipts were issued for cash collections and dates credit card transactions were processed.
- We reviewed the interest and penalty charges assessed by the Town from 2014 through 2018 to determine any large increases or decreases.
- Using our professional judgment, we selected 10 customers from the July 2017 sewer billing of 395 customers and calculated the amount that should have been billed. We then calculated any difference in the amount billed to the amount calculated that should have been billed.
- Using our professional judgment, we selected 10 customers from the November 2017 water billing of 395 customers and calculated the amount that should have been billed. We then calculated any difference in the amount billed to the amount calculated that should have been billed.
- We reviewed all the parcels listed on the Board adopted point calculation to determine if all the parcels have an account number, what the account number of the adopted parcels is and whether the accounts were billed every period for sewer and water services and what the calculated unbilled amount was for the sewer district and both water districts for 2014 through 2018.
- We compared the total county/town property taxes per County tax roll to the Town's tax roll in the financial software for 2018 to identify any differences.
- We compared the 1,933 parcels owing school property taxes per County tax roll to the Town's tax roll in the financial software for 2017 through 2018 to identify any differences.
- We listed the amount billed per billing period for sewer and water from January 1, 2014 through August 1, 2018 per customer, compared to the collections entered in the system, compared to actual source documents for deposit, compared to bank statement deposit to determine if there were differences between the collection recorded and to actual deposit. Then we calculated any penalties due on late payments and compared it to the actual penalties assessed. We also determined whether unpaid accounts were remitted to the county for re-levy on customer tax bills.
- We listed the amount billed per billing period for school taxes from 2014 through 2017 per customer and compared the billed amounts to the related collections, deposit documents and bank statement deposits to determine if

the amount of collections recorded agreed to the deposit amounts. We also calculated the penalty due on late payments and compared it to penalties actually assessed and due. Lastly, we determined whether accounts with unpaid taxes were remitted to the County for enforcement.

- We listed the amount billed per billing period for town/county taxes from 2014 through 2018 per customer, compared the billed amounts to the related collections, deposit documents and bank statement deposits to determine if the amount of collections recorded agreed to the deposit amounts. We also calculated the penalty due on late payments and compared it to penalties actually assessed and due. Lastly, we determined whether accounts with unpaid taxes were remitted to the County for enforcement.
- We listed all the adjustments for 2014 through 2017 for sewer and water and determined whether they were valid.
- We reviewed the water, sewer, school and town/county bank accounts for 2014 through 2019 and scheduled all transactions in and out. Then we reviewed each disbursement to determine if the payment was valid and for an accurate amount.

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.

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

Appendix C: Resources and Services

Regional Office Directory

www.osc.state.ny.us/files/local-government/pdf/regional-directory.pdf

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

www.osc.state.ny.us/local-government/publications

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

www.osc.state.ny.us/local-government/fiscal-monitoring

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

www.osc.state.ny.us/local-government/publications

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

www.osc.state.ny.us/local-government/resources/planning-resources

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

www.osc.state.ny.us/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.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

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

www.osc.state.ny.us/local-government/academy

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