



Chappaqua Central School District

Fixed Assets

2022M-186 | April 2022

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Report Highlights

Chappaqua Central School District

Audit Objective

Determine whether Chappaqua Central School District (District) officials properly monitored and accounted for fixed assets.

Key Findings

District officials did not properly monitor and account for the fixed assets that we tested. Officials maintained incomplete and inaccurate records and did not perform a physical inventory count since 2018.

- Of the 164 assets reviewed, 148 assets totaling \$220,708 were not recorded on the District's original asset list.
- 18 assets totaling \$25,022 did not have asset tags, as required by the District's fixed asset procedures.
- 25 disposed assets that we examined were not removed from the District's original asset list. Also, officials could not determine whether four assets were disposed of (sold) or retired (obsolete).
- The District's fixed asset policy did not require, and officials did not perform, a periodic inventory count or an unannounced asset count for District departments.

Key Recommendations

- Ensure the District's new asset list is complete, accurate and up-to-date and that all fixed assets are tagged.
- Ensure that all disposed assets are removed from the District's new asset list.
- Update the fixed asset policy to require periodic and unannounced inventory counts.

District officials agreed with our recommendations and have initiated or indicated they planned to initiate corrective action.

Background

The District serves the Town of New Castle in Westchester County.

The District is governed by an elected five-member Board of Education (Board) that is responsible for managing and controlling the District's financial and educational affairs.

The Superintendent is appointed by the Board and is the District's chief executive officer. She is responsible for the District's day-to-day management under the Board's direction.

The property control manager (manager) is appointed by the Board to have overall responsibility for tracking capital assets and accurately recording all fixed assets.

Quick Facts

2020-21 Appropriations	\$128.2 million
Fixed Assets Reviewed	164
Value of Fixed Assets Reviewed	\$279,692
Fixed Assets Purchased During Our Audit Period*	\$1.4 million

* Excluding land and buildings

Audit Period

July 1, 2020 – April 26, 2022. We extended our audit scope forward to August 3, 2022 to review a new asset list generated by the District's new asset management company.

Fixed Assets

Fixed assets have a useful life of more than one year. They can include everything from buildings and land, parking lots, machinery, vehicles and furniture to computer equipment and software. Consequently, they represent a significant investment of school district (district) resources.

How Should School District Officials Monitor and Account for Fixed Assets?

A district's board of education (board) should adopt comprehensive written fixed asset and disposal policies to ensure officials properly account for and safeguard assets and properly dispose of obsolete or surplus assets in a safe manner. Officials are responsible for ensuring that assets are protected from loss, inventory records are current and that assets can be easily located.

Officials should establish procedures that include dollar value thresholds to identify assets that should be recorded and tagged with an asset identification tag or decal. Officials should use asset tags with unique numbers to help differentiate between assets, deter improper use, and make assets easier to track.

District officials should maintain a complete, up-to-date perpetual inventory of fixed assets. Officials also should ensure staff maintains physical control and accountability over all fixed assets. Perpetual inventory records are detailed records that district staff continually updates when they purchase or dispose of assets.

In addition, district personnel should perform a comprehensive, district-wide physical inventory every three or four years. An inventory manager (manager) should conduct an unannounced physical inventory in at least one district department each year, which helps ensure that all departments have a physical inventory within a three- to four-year period.¹

When an asset is identified as possibly being surplus or obsolete, officials should provide this information to the board to determine whether the asset is surplus or obsolete and approve it for disposal. District staff also should update the inventory records with appropriate disposal information, such as historical and market values and names of individuals or businesses who purchased surplus items from the district.

Officials should ensure that employees comply with the Board's adopted written fixed asset policies. The policies include fixed asset inventory, capitalization and disposal policies. The fixed asset inventory policy (fixed asset policy) requires staff to inventory all equipment costing more than \$500 and all nonequipment

Officials are responsible for ensuring that assets are protected from loss. ...

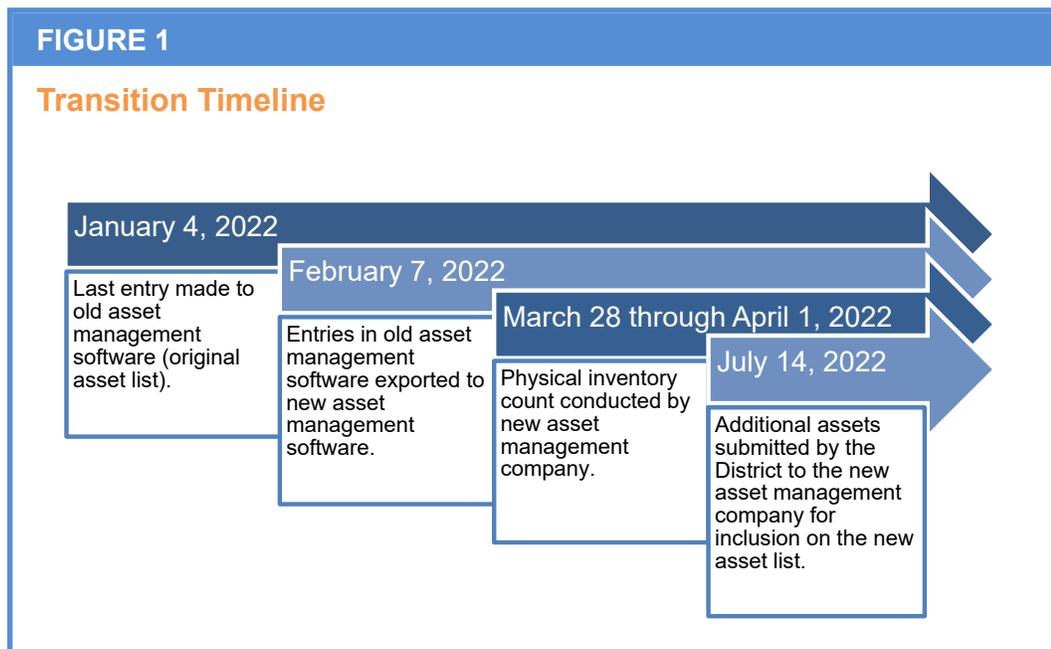
¹ Refer to OSC's publication *Capital Assets* for further information. It can be accessed at www.osc.state.ny.us/files/local-government/publications/pdf/capital-assets.pdf

capital assets with a purchase price of \$15,000 or more. The fixed asset policy also requires the manager to maintain an equipment and fixed asset list with descriptions or names, serial numbers or other asset identification, costs and dates purchased for each asset.

In addition, officials should comply with the District’s asset-tagging procedures. When a District department or school requests assets, the District should send an asset form with asset tags to the department or school. When the department or school receives the assets, the department’s or school’s secretary is responsible for tagging the assets.

The District Did Not Properly Account for Fixed Assets

During our audit period, the District was transitioning to a new asset management company. As a result, we reviewed two District fixed asset lists: one from the District’s old management software program (original asset list) and one from the District’s new management software program (new asset list). Figure 1 depicts the transition timeline from the old management software to the new one.



We reviewed 50 purchase orders² and identified 164 assets totaling \$279,692, which included musical instruments, interactive displays and electronic and maintenance equipment. We reviewed these assets to determine whether they were included on the asset lists, in the District’s possession and tagged. Overall,

² Refer to Appendix B for further information on our sample selection.

we found that some of the assets were not included in the asset lists, some were not tagged, and some were not in the locations indicated on the asset lists.

Furthermore, we found that District staff did not always comply with the fixed asset policy and procedures. As a result, officials did not properly record and account for fixed assets.

District Asset Lists³ – Of the 164 assets, we found that 148 (90 percent) totaling \$220,708 were not recorded on either of the District’s asset lists. All these assets were purchased during our audit period. Examples of assets that were not recorded on a fixed asset list included:

- Eight electrostatic sprayers⁴ totaling \$15,942 purchased on August 21, 2020.
- Eleven interactive displays totaling \$37,389 purchased on July 22, 2021.
- Twelve air purifiers totaling \$10,788 purchased on August 26, 2020.
- Thirteen air purifiers totaling \$8,437 purchased on August 26, 2020 and September 1, 2020.

When we discussed these findings with the Assistant Superintendent of Business (Assistant Superintendent) and manager, they did not offer an explanation as to why the assets were not on the asset lists. The manager told us that the District was transitioning to a new asset management company and was preparing for the annual audit by its external auditors. He then said that the assets we identified would be added to the new asset list, which would be maintained by the new asset management company.

The Assistant Superintendent told us that the District’s asset information was transferred to an asset management company in February 2022 and that staff stopped using the old asset management software as of January 4, 2022. We requested an updated District asset list (the new asset list) from the asset management company on August 3, 2022 and reviewed it to determine whether District staff added the 148 unrecorded assets to the new asset list.

Although an additional 59 assets totaling \$96,366 were added to the District’s new asset list, 89 of the 148 unrecorded assets totaling \$124,342 still were not recorded. For example, eight electrostatic sprayers, three computer switches and eight air purifiers were still missing from the list. In addition, the new asset management company conducted a physical inventory on February 28 and March 1, 2022, which was five months before we requested the updated asset list.

3 “Asset lists” refer to both lists (original and new asset lists) that the District used for recording inventory.

4 Electrostatic sprayers are used for disinfecting and sanitizing by spraying an electrostatically charged mist onto surfaces.

Furthermore, during our walkthrough we observed and recorded asset numbers for 20 tagged assets. We traced the tag numbers to the District's original asset list and found that eight (40 percent) were not recorded on the list.

Information Technology (IT) Department Asset List – The manager told us that the IT department recorded and tracked its own assets, and we obtained the IT department's asset list. From our sample of 164 assets,⁵ we selected 24 IT assets and traced them to the IT department's asset list to determine whether they were recorded on the list. We found that six (25 percent) totaling \$6,933 were not recorded on the IT department's asset list.

The Director of Technology, Innovation, and Mathematics (Director) told us that four of the six assets were on the IT department's list, but their serial numbers were recorded incorrectly. He also said that the other two assets were not recorded on the District's new asset list because they would not be deployed until the 2022-23 school year. Regardless of when the assets were to be deployed, the District owned the assets and they should have been added to the asset list. Subsequent to deployment, the District could update the asset list to reflect location and department or staff responsible for the asset.

In addition, the Director said that the inaccuracies with the IT serial numbers was due to a letter being in the serial number fields. The Director said that the District relied on its mobile device management system to remove letters from these fields, but the system had not removed the letters. Although he and IT department staff were unsure why the system was not removing the letters, the Director said that they recently changed their IT inventory process to identify and remove these letters.

We also traced the 24 IT assets to the District's asset lists and found that only one (4 percent) totaling \$2,199 was recorded on the lists. Due to the discrepancies identified between the asset lists and the IT department's asset list, we selected an additional 10 IT assets (all tablets), from our sample of 164 assets, for testing.

We searched for the 10 assets on the original asset list and the IT department's asset list and found they were all recorded on the original asset list. However, five (50 percent) were not recorded on the IT department's list. When we discussed this with the Director, he told us that:

- Three were on the IT department's list and the original asset list, but their serial numbers were recorded incorrectly on the original asset list.
- One was on the IT department's list and the original asset list. However, the serial number for the asset was not recorded on the original asset list.

⁵ See supra, note 2.

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- One was a replacement, and the old asset had not been removed from the original asset list.

The Superintendent of Business told us that the manager had made some clerical errors while manually updating the District's old management software program.

Incomplete Asset List – The fixed asset policy required the manager to maintain the name and serial number, or other identification, for fixed assets that must be inventoried. We reviewed the original asset list, which staff used before the District began working with the new asset management company in January 2022 and found that the manager did not maintain certain information for all assets as required by the policy. This missing information included the make, model, purchase order number and serial or vehicle identification (VIN) numbers.

The original asset list had 7,576 assets. We reviewed the list and found that one or more pieces of information were missing for 4,935 assets. When we discussed this with the Assistant Superintendent, he told us that during the early stage of the pandemic, the manager (who also was the purchasing agent) was inundated with a significant number of purchases and changes in the District's purchasing policies and procedures, which caused the manager to lag behind in his fixed asset management responsibilities.

We reviewed the 4,935 assets and found that 1,311 had purchase dates ranging from July 12, 2008 through December 10, 2019, which was before the pandemic began. We also reviewed 164 assets⁶ that were purchased during our audit period and found that 14 totaling \$96,298 did not have serial or VIN numbers recorded on the original asset list. Examples of these assets included two floor scrubbers totaling \$18,189 and a portable power generator totaling \$12,361.

Because the manager did not comply with the District's fixed asset policies, the District had an increased risk that its fixed assets could be lost, stolen or misused. Even with a physical inventory performed, the missing information on the District's new asset list prevents staff from specifically identifying each asset. Therefore, officials cannot ensure that all assets purchased remain in the District's possession.

Asset Tags and Location – The District's fixed assets procedures require the purchasing agent (manager) to prepare an asset form when a new asset is purchased. The asset form provides the requesting school and/or department with information for tagging District assets.

The manager sent the asset form with the asset tags to the requesting school and/or department. When the District received the assets, the secretary for the

⁶ Ibid.

school and/or department should affix the tags to the new assets, according to the fixed assets procedures.

We attempted to select 25 of 164 purchased assets⁷ to determine whether they were tagged and located as specified on the asset form. However, we could not complete this test because only 16 of the 25 assets were recorded on the original asset list.

On August 3, 2022, we requested an updated District asset list from the manager and identified 57 assets that had not been recorded on the original asset list. From the original and updated (new) asset lists, we chose a new sample to test by selecting 25 other assets and traced these assets to their documented locations within the District.

However, we could not find eight assets in the locations identified on the asset lists. The manager told us that seven assets totaling \$6,894 were assigned to special needs students who lived outside the District. The manager also said that one tablet totaling \$749 was locked in a teacher's cabinet and that the teacher was away on summer vacation.

In addition, we traced asset tag numbers (recorded on the District's original asset list) of 20 assets in service at the District to determine whether the assets were in their listed locations as specified on the original asset list. We located 18 assets at their locations. However, we could not locate two 3D printers totaling \$4,998.

Although District staff showed us two similar printers at the location for the 3D printers, we could not determine whether they were the actual printers in our sample because they did not have asset tags. We attempted to compare the printers' model and serial numbers to the original asset list, but the model or serial numbers were not recorded. After discussing our findings with the Assistant Superintendent, he worked with the District's printer vendor to provide us with further documentation. Consequently, we were able to verify that these two printers were the printers recorded on the original asset list.

While locating assets, we also found musical instruments that were not tagged. To further determine whether all assets were being tagged according to District procedures, we reviewed 164 purchased assets and identified 16 musical instruments totaling \$20,024 among these assets. However, none of the instruments were tagged.

The District had many instruments with similar descriptions. Therefore, to identify and determine whether the 16 instruments in our sample were tagged, we provided the Assistant Superintendent with the instruments' purchase order numbers. The Assistant Superintendent contacted the music department

⁷ Ibid.

chairperson who gave him the exact locations of these instruments. The Assistant Superintendent then provided us with pictures of the items in our sample and confirmed that none of the 16 musical instruments were tagged. These instruments included:

- Four cellos totaling \$2,800.
- One mixer with mounting hardware totaling \$2,300.
- One wireless microphone system with tray totaling \$1,800.

The Assistant Superintendent told us that musical instruments were not excluded from the District's fixed asset tracking and that those that exceeded \$500 should have been tagged. He also said that instructional staff were unavailable during our on-site fieldwork to explain why instruments were not tagged, but that he would follow up with them when they returned to school.

At the end of our fieldwork, the Assistant Superintendent told us that he agreed to work with the music department chairperson and department staff District-wide to identify and tag all items that were in the District's asset inventory. When District assets are not tagged as District property, assets can be stolen or misused.

Disposals – We searched the Board's meeting minutes for assets that the Board approved for disposal during the 2020-21 school year. However, the minutes did not list the assets being disposed of. Instead, the minutes referred to an attached list of assets that were designated as being no longer useful or necessary for District purposes and having no value to the District.

The attachments contained 182 assets approved for disposal. However, the attachment did not provide monetary values for the listed assets. While reviewing the attachments, we used our professional judgment to examine assets that had a high monetary value (such as trucks) and a sample of walkable assets (such as laptops and access points⁸).

We selected to review 25 access points, 11 laptops and four trucks (40 assets) and traced the assets' tags and serial numbers to the original asset list to determine whether the assets were removed from the list. We found that the laptops and trucks were removed from the original asset list. However, the 25 access points totaling \$26,101 were not removed from the original asset list.

To further determine whether assets were properly disposed of, we used our professional judgment to review 25 assets from the original asset list that were older than 10 years. We traced these assets to the locations indicated on the

⁸ An access point is a device that creates a wireless local area network, or WLAN, usually in an office or large building. An access point connects to a wired router, switch, or hub via an Ethernet cable, and projects a WiFi signal to a designated area.

asset list to determine whether the District still had the assets and could not locate eight of them.

The Assistant Superintendent told us that three were disposed of. We reviewed the District's disposal documents and determined that the three assets were properly disposed but had not been removed from the original asset list. The Assistant Superintendent also gave us the following explanations for the remaining five missing assets:

- One tablet totaling \$558 was declared obsolete.
- Two retina-display tablets totaling \$1,116 and two mobile workstation laptops totaling \$3,378 might have been disposed of or retired.

The Assistant Superintendent also told us that the disposals would have occurred under the previous administration. Therefore, he was uncertain of their status. In addition, the Assistant Superintendent did not provide us with any supporting documentation to show that these assets had been disposed of or retired. As a result, these assets could have been lost or might have been misplaced.

The Assistant Superintendent told us that, during the early stage of the pandemic, the manager's workload increased significantly, which caused the manager to delay updating disposals in the original asset list. Also, the Assistant Superintendent and Director told us that the eight assets were presumed to have been disposed of several years ago under the previous IT and business administration.

Because the manager did not comply with the District's fixed asset policies by maintaining up-to-date inventory records, the District had an increased risk that its fixed assets could be lost, stolen or misused. Without adequate records and proper authorization for fixed asset disposals, officials cannot ensure that District assets are properly disposed of.

Periodic Inventories Were Not Required

The District's fixed asset policy did not require officials to conduct periodic physical inventories of its fixed assets. The District also did not have fixed asset policies and procedures that required unannounced physical inventories for various District departments.

The Assistant Superintendent told us that he was unaware of when the last periodic inventory was conducted and would ask the manager. After the end of our on-site fieldwork, the District Treasurer provided us with a memo that explained the procedures performed for the 2018 asset audit, which indicated that the audit was completed in January 2018. According to this documentation, District staff randomly selected two assets from three schools and traced the assets to the locations noted on the original asset list. The manager and the

District's accountant were both involved with the 2018 asset audit and confirmed this information.

The Assistant Superintendent told us that the District had taken recent steps toward conducting more periodic inventories. For example, the new asset management company performed a periodic inventory in March 2022.

Also, the Assistant Superintendent told us that the District started improving its fixed asset tracking before our audit began due to recommendations in a 2022 risk assessment conducted by the District's internal auditor, an external audit completed in June 2021 and decisions made by District officials. For example, during the 2021-22 school year, the District contracted with the new asset management company to perform a physical inventory, tag assets and reconcile the physical inventory results to the original asset list. At the time of our audit, the District was working with the new asset management company to obtain the reconciliation information and determine whether company staff needed to return to the District to perform additional inventory work.

Near the end of our fieldwork, we reviewed the new asset list created by the new asset management company to determine whether the list was complete. We performed five separate walk-throughs between June and August 2022 after the new asset management company performed its periodic inventory on February 28 and March 1, 2022. We determined that the new asset list was still incomplete because we found 89 assets totaling \$124,342 that were not included in the new list.

Without accurate and up-to-date fixed asset records and periodic inventories – including unannounced inventories conducted by nondepartment personnel – officials cannot ensure that assets are in the District's possession and protected against loss or unauthorized use.

What Do We Recommend?

The Board should:

1. Review and update the District's fixed asset policy to require periodic inventories.
2. Require officials to perform unannounced inventory counts for one or more District departments on an annual basis.

Officials should:

3. Ensure staff maintains a complete, accurate and up-to-date fixed asset inventory, which includes newly acquired fixed assets, and can locate all fixed assets.

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4. Ensure staff attaches asset tags to all fixed assets that are above the Board's established thresholds.
 5. Ensure staff obtains Board authorization for all asset disposals and removes all disposed assets from the District's asset list.
 6. Conduct annual, unannounced physical inventories of one or more District departments.

Appendix A: Response From District Officials



Chappaqua Central School District

Jane Kimmel Shepardson
President, Board of Education

Christine Ackerman, Ph.D.
Superintendent of Schools

March 29, 2023

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

Dear Ms. Disko-McCagg:

The Chappaqua Central School District appreciates the extensive review of the District's internal controls performed by the State Comptroller's Office. The thoroughness and professionalism shown by the auditing team during the audit was evident throughout the process and is sincerely appreciated.

We accept the recommendations made in your draft report and a Corrective Action Plan (CAP) responsive to your recommendations is currently being developed and will be submitted within 90 days from the release of the final report.

Sincerely,

Dr. Christine Ackerman
Superintendent

Jane Kimmel Shepardson
Board of Education, President

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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 interviewed officials and reviewed Board meeting minutes and resolutions and the District's fixed asset policies (fixed asset inventory, capitalization and disposal policies) to gain an understanding of and evaluate the District's internal controls over fixed assets.
- We reviewed the District's disbursement journal with transactions totaling \$1.4 million, sorted by purchase order date, for all equipment and capital outlay assets purchased from July 1, 2020, through March 31, 2022. We excluded large purchase amounts totaling \$451,934 for the 2020-21 school year and \$563,504 for the 2021-22 school year for purchases such as vehicles, pandemic-related supplies and computer support services. We then used our professional judgement to select 70 purchase orders based solely on vendor names and amounts that exceeded the District's \$500 recording threshold. We reviewed the 70 purchase orders and identified 50 purchase orders totaling \$279,692 that contained 164 purchased assets. Each of the 164 assets cost more than \$500 and were required to be inventoried, according to the District's fixed asset policy #6075. Using this sample, we performed the following procedures:
 - (a) Recording Assets – We used the excel search “F” function to compare the purchase order numbers in the original asset list to the purchase order numbers in the new asset list to determine whether the 164 assets were recorded.
 - (b) IT Assets –To determine whether the IT items in our sample were recorded by the IT department, we reviewed the IT department's asset list. We used our professional judgement to review 24 IT assets that were purchased frequently. Because the IT department's asset list used serial numbers to identify the assets, we compared serial numbers from the products' invoices to the IT department's asset list and the District's original and new asset lists to determine whether the assets were included on all three asset lists.
 - (c) Walkable Assets – From the 24 IT assets selected, we used our professional judgement to select 10 assets and trace them to their locations indicated on the IT department's asset list. We chose these 10 items based on their size (i.e., whether they were walkable assets).

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- To determine whether assets were recorded before they were placed in service, we performed a walkthrough of the District's facilities. We used our professional judgment to select 20 fixed assets, which we estimated to be valued at \$500 or more and highly walkable, from different buildings to determine whether the fixed assets were recorded on the original asset list.
 - We reviewed all Board meeting minutes from the 2020-21 school year to determine whether the minutes specifically listed assets to be disposed of. We then requested attachments for disposals from the manager and identified 182 assets that were approved for disposal. We used our professional judgment to review 40 of the 182 assets (four vehicles, 11 laptops and 25 access points) based on their high value and highly walkable nature and traced them to the District's original asset list to determine whether they had been removed from the list. To further determine whether assets approved for disposal were being removed from the original asset list, we also selected an additional 25 of the 182 assets that were approximately 10 years old and determined whether they still were in the District's possession.
 - We reviewed the District's original asset list to determine whether it contained enough detail and compared the old and new list to determine whether the new list was updated to properly account for the District's fixed assets.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law, Section 2116-a (3)(c) of New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the

next fiscal year. 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. The CAP should be posted on the District's website for public review.

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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