



Woodbourne Fire District

Board Oversight

2023M-98 | December 2023

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Report Highlights

Woodbourne Fire District

Audit Objective

Determine whether the Woodbourne Fire District (District) Board of Fire Commissioners (Board) provided adequate oversight of the District's financial operations.

Key Findings

The Board did not provide adequate oversight of the District's financial operations. As a result, the Board hindered their ability to make informed financial decisions and levied taxes that were more than necessary to fund operations. The Board did not:

- Ensure the Treasurer/Secretary (Treasurer) maintained basic accounting records and reports or provided regular financial reports to the Board.
- Perform a thorough audit of all claims prior to payment.
- Adopt realistic budgets or maintain reasonable levels of fund balance. The District's December 31, 2022 fund balance was enough to fund nearly two and a half years of expenditures.
- Develop and adopt policies and procedures for the District's financial operations, including controls for wire transfers, online banking, investments, procurement, travel and conferences, fund balance, reserves, credit card use and capital assets.
- Transparently set aside funds for future building and equipment needs.

Key Recommendations

- Maintain proper accounting records and reports and ensure the Board receives appropriate financial reports.
- Adopt realistic budgets and properly audit all claims prior to payment.
- Develop and adopt financial plans for maintaining a reasonable level of fund balance.

District officials generally agreed with our recommendations and have initiated or indicated they planned to initiate corrective action. Appendix B includes our comments on issues that were raised in the District's response letter.

Background

The District provides fire protection and emergency services to the Town of Fallsburg in Sullivan County.

The elected five-member Board governs the District and is responsible for its overall financial management and safeguarding resources.

The Board-appointed Treasurer is the chief fiscal officer and is responsible for receiving, disbursing, transferring and accounting for all District funds and preparing financial reports.

Quick Facts

2022 Budget	\$251,200
Total Fund Balance on December 31, 2022	\$638,259

Audit Period

January 1, 2021 – November 30, 2022

We extended our audit period back to January 1, 2019, and forward to December 31, 2022, to analyze various financial trends.

Board Oversight

How Should a Board Provide Oversight of Financial Operations?

To provide oversight of a fire district's financial operations, a fire district board (board) should develop and implement written policies and procedures related to financial operations and routinely monitor and review the work performed when there is not an adequate segregation of duties. The policies and procedures should address fire district transactions (such as transfers between district bank accounts) and ensure the transactions are authorized, properly reviewed and recorded, and that financial reports are prepared, accurate and filed in a timely manner. Such policies and procedures should include controls for wire transfers, online banking, investments, procurement, travel and conferences, fund balance, reserves, credit card use and capital assets.

Oversight becomes important when operations do not have adequate segregation of duties. If one person, such as a treasurer, performs all of a fire district's financial duties (e.g., receives, disburses and transfers monies; maintains accounting records; and performs bank reconciliations), it may weaken a board's control over financial operations. If segregating key financial duties is not possible, a board should ensure that sufficient mitigating controls are implemented. Mitigating controls could include additional reviews and approvals of the work performed by the Treasurer.

A treasurer/secretary (treasurer) should maintain complete and accurate accounting records to properly account for all district financial activities in a timely manner and provide the board with monthly and annual financial reports. For example, budget-to-actual reports include essential information the board needs to effectively manage and safeguard district resources. The treasurer also maintains a fire district's financial records, including supporting documentation for claims. Additionally, a treasurer should reconcile bank account balances with the accounting records monthly, which allows a board and officials to determine whether all collection and disbursement transactions were captured and correctly recorded in a timely manner.

A board must audit claims against the district prior to payment and order the treasurer to pay the audited claims. An effective claims auditing process ensures that every claim against the district is subjected to a thorough and deliberate review to verify that each claim contains adequate supporting documentation and the amounts claimed represent actual and necessary district expenditures.

The Board Did Not Provide Adequate Oversight of Financial Operations

The Treasurer performed all of the District's financial duties, including receiving, depositing and transferring funds, preparing and signing checks, maintaining the accounting records, and preparing bank reconciliations. However, the Board

did not develop policies and procedures or provide sufficient oversight (such as routine monitoring) to ensure that District records were up-to-date, accurate and reconciled with bank balances; transfers were appropriate and approved; disbursements were reviewed and adequately supported; and financial records and reports were prepared.

Policies and Procedures – The Board did not develop and adopt policies and procedures for the District’s financial operations, including controls for wire transfers, online banking, investments, procurement, travel and conferences, fund balance, reserves, credit card use and capital assets.

Board members were unaware that financial policies and procedures should be written and approved by the Board. While the development and adoption of financial policies and procedures will not guarantee financial operations will be carried out without errors, oversights or other potential issues, they will help to communicate the board’s role for oversight, expectations of District officials and members involved with financial operations, and help to reduce the risk for potential errors or irregularities occurring and not being identified and corrected.

Accounting Records and Reports – Accounting records and reports provide a basis of checks and balances and help determine whether District funds are accounted for. We determined that the Treasurer did not:

- Maintain basic accounting records and provide the Board with monthly budget-to-actual reports showing the original and modified budget, actual expenditures and revenues, and budget variances. These reports would help the Board facilitate budget monitoring.
- Maintain other financial records, such as balance sheets and revenue and appropriation subsidiary records, which should be prepared by the Treasurer to provide timely monitoring and reporting of finances to the Board.
- Provide the Board with monthly written Treasurer reports.

The Treasurer’s accounting records were manually maintained and consisted of a checkbook register with a running cash balance, cash disbursement journal and cash receipts journal. The Treasurer verbally presented the running cash balance from the check register at Board meetings. Board members were unaware that they should be periodically receiving and reviewing reports from the Treasurer and ensuring that the Treasurer maintained adequate financial records and reports.

The Board’s ability to exercise financial oversight and make budget decisions based on financial information was hindered because basic accounting records were not maintained and the Board did not receive regular, up-to-date financial reports to review.

Bank Reconciliations – The Treasurer did not prepare formal bank reconciliations and the Board did not require the Treasurer to submit them for its review. The Treasurer stated that she does not prepare formal written bank reconciliations and instead, on the back of the check register near the check entries ending for the month, there was a calculation to arrive at the amount of money in the bank without a description of the adjustments being made. We determined that the Board was not provided with bank reconciliations. Board members stated they were unaware that they should be periodically receiving and reviewing bank reconciliations from the Treasurer.

The Board’s inability to exercise financial oversight over bank accounts by receiving and reviewing timely bank reconciliations resulted in an increased risk that errors and irregularities could occur and remain undetected and uncorrected.

Claims Audit – The Board audited and approved claims prior to payment at its monthly meetings and approved the claims listed in the Board minutes. We reviewed 30 disbursements for claims totaling \$39,384 to determine whether they were authorized, supported, for proper District charges and contained sufficient detail to determine the type and quantity of goods and/or services received. We determined that all payments were recorded in the checkbook register. However, the claims¹ reviewed had the following discrepancies:

- Twenty-one payments for claims totaling \$15,859 were unsupported because they lacked invoices, receipts or mileage reimbursement details. For example, the claims contained memos or other supporting documentation, but did not have invoices or receipts to determine whether the payments were for valid and/or legal District purchases. We reviewed the cancelled checks for these payments to corroborate that these checks corresponded to the memos or other supporting documentation. Most of these checks were issued to members of the fire company and District for reimbursements, online purchases made by credit card and gas purchases. The Board Chairman stated that it was an oversight error when the Board approved claims that had supporting documentation but did not contain evidence to support that products or services were for valid and legal purposes.
- Four payments for claims totaling \$4,268 included sales tax amounting to \$268, despite the District being exempt from paying sales tax.
- For all 30 payments, the claims packets lacked evidence that products and services were received when the Board approved the claims.

The Board did not ensure the Treasurer retained all supporting documentation for disbursements. When the Board does not perform an accurate and complete

¹ Some claims had multiple issues and, therefore, are included in multiple categories.

review of claims to ensure they are supported by adequate invoices or other documentation, there is an increased risk the District could incur unnecessary costs or pay for goods and services that were not actually received or were not for proper District purposes.

Transfers – The Treasurer transferred funds between the District’s five bank accounts, as needed, to pay monthly bills and fund reserves. We reviewed all 13 transfers totaling \$398,088 that the Treasurer made during the audit period and determined that nine transfers totaling \$335,995 were made without Board approval or they were approved by the Board after the transfer occurred. Although the transfers were made without approval and the Board did not review bank statements to ensure these transfers were for appropriate District purposes, we determined that these transactions were for appropriate District purposes. Additionally, the dollar amounts for nine transfers totaling \$267,422 were not documented in the Board minutes. Board members were not aware that they should have a process for approving transfers. Because the dollar amounts of transfers approved by the Board were not documented in the minutes, the Board was not able to verify transfers that had occurred in the prior month to the bank statements. Furthermore, the Board could not ensure that all transfers were for valid District purposes. As a result, there was an increased risk of fraud occurring and going undetected.

How Should a Board Effectively Manage Fund Balance?

To effectively manage fund balance, a board should establish written policies for fund balance and reserves levels to be maintained, establish long-term financial and capital plans, legally establish reserves, adopt realistic and transparent budgets that finance recurring expenditures with recurring revenues based on historic or known trends, and maintain a reasonable level of fund balance.

Fire districts are legally allowed to establish reserves and accumulate reasonable funds for certain future purposes (e.g., capital improvements, fire apparatus and repairs). As such, a board should formally establish necessary reserves and the treasurer should maintain documentation of those resolutions. Combining a reasonable level of surplus fund balance² with specific legally established reserves provides safeguards for unanticipated events and other identified or planned needs.

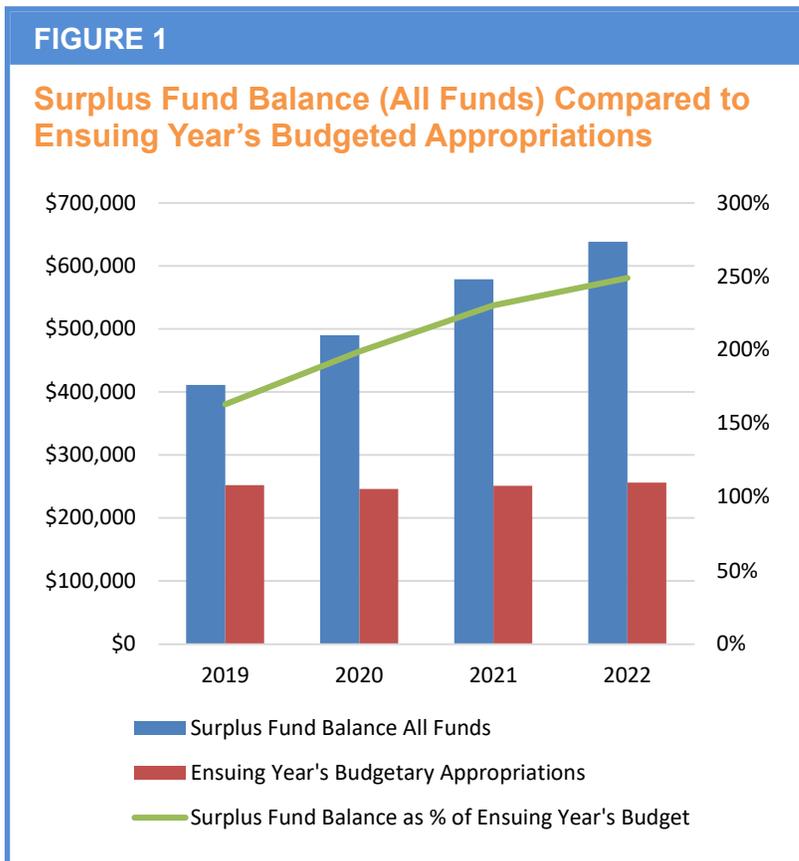
Planning on a multiyear basis allows officials to identify developing revenue and expenditure trends, determine the appropriate funding and use of reserve funds, and address equipment and capital needs by setting long-term priorities and

² Surplus fund balance is the total fund balance less the appropriated fund balance used to finance the next year’s budget and restricted fund balance (reserve funds).

goals. The board should use its fund balance policy and plans when developing realistic annual budgets to ensure that the fund balance is maintained at reasonable levels and include funding for necessary reserves in the budget as appropriate. The level of fund balance is the difference between revenues and expenditures accumulated over time. The board may appropriate a portion of the fund balance to help finance next year’s budget. The appropriation of fund balance should result in a planned operating deficit (expenditures exceeding revenues) and a reduction of fund balance. Utilizing these plans also should help officials and taxpayers see the impact of the board’s fiscal decisions over time, ensuring the amount of real property taxes levied is not greater than necessary.

The Board Did Not Effectively Manage Fund Balance

The Board did not effectively manage the District’s fund balance. The District’s surplus fund balance averaged 210 percent of the next year’s budgeted appropriations from 2019 through 2022. The District ended the 2021 fiscal year with \$578,689 in surplus fund balance for all funds, and fiscal year 2022 with a surplus of \$638,259, a 10.3 percent increase from 2021. This left the District with enough fund balance in all funds to fund over two years of expenditures (Figure 1).



The District maintained unreasonable levels of surplus fund balance because it has not adopted realistic budgets based on historic trends. As a result, taxes levied may have been more than necessary to fund operations.

In 2021 and 2022, District officials underestimated revenues and overestimated appropriations and they did not spend as much as was budgeted for District operations. As part of the Board's budgeting process, they increased the prior year's tax levy by 2 percent and increased the appropriation to meet the increase in revenues, regardless of whether the amount was necessary or realistic. As a result, the District generated an operating surplus (revenues exceeded expenditures) of \$94,927 (62 percent) and \$66,252 (36 percent) in fiscal years 2021 and 2022, respectively. The Treasurer and Board transferred most of the surplus into the District's building and equipment reserve and did not include the reserve funding in the adopted budgets. This increased the total balance for all reserve funds to \$481,339 in fiscal year 2021 and \$579,052 in fiscal year 2022.

Board members said that the District properly established a capital reserve for building and equipment purposes over 20 years ago, but the Treasurer could not provide us with this documentation. While it is prudent to save for future building and equipment needs, the Board's actions were not transparent because the Board could not demonstrate that it had properly established a capital reserve for building and equipment purposes and did not include the reserve account's funding as a line item in the budget.

While the Chairman told us they intend to use the building and equipment reserve to save for future building and equipment purchases, they did not establish a formal reserve policy or a long-term capital plan. Board members were unaware that their reserve and capital plans should be documented and approved. The Board also did not develop or adopt a fund balance policy or financial plans outlining a reasonable level of fund balance to be maintained or the funding and use of reserves. Board members were unaware that a fund balance policy or financial plans should be written and established. As a result, it is difficult for the Board to demonstrate to taxpayers that the budgeted tax levy of \$251,200 for 2022 was not greater than necessary to meet the District's needs.

The Chairman told us that the District's budgeting process for over 40 years consisted of taking the tax levy from the prior year and adding 2 percent. However, this practice is not reasonable as the budget estimates and related tax levy amount should be based on realistic budgetary estimates instead of a preplanned tax increase from year to year. Furthermore, this practice has contributed to the unsupported increasing level of fund and reserve balances maintained by the District.

What Do We Recommend?

The Board should:

1. Establish policies to address financial operations, including controls for wire transfers, online banking, investments, procurement, travel and conferences, fund balance, reserves, credit card use and capital assets.
2. Perform a thorough audit of all claims before payments are made, ensuring that the claims have sufficient supporting documentation and are valid and legal District expenditures, sales tax are not being charged, and there is evidence that goods and services have been received.
3. Establish written policies procedures for transfers to ensure they are authorized and approved prior to initiation and are for appropriate District purposes.
4. Develop multiyear financial and capital plans to provide a framework for preparing future budgets and managing the financing of future capital needs.
5. Adopt realistic budgeted revenues and appropriations, including planned transfers to reserves, that reflect the District's operating needs based on historic trends.
6. Adopt a written fund balance policy that establishes a reasonable level of fund balance to be maintained to meet the District's financial needs.
7. Reduce surplus fund balance and use the excess as a financing source to benefit District taxpayers. Such uses include, but are not limited to:
 - Funding one-time expenditures; and
 - Reducing real property taxes.

The Treasurer should:

8. Maintain adequate and complete accounting records and provide monthly and annual financial reports to the Board, including budget-to-actual reports, for use in monitoring District operations.
9. Prepare monthly bank reconciliations and provide them to the Board or other designee for review.
10. Maintain resolutions and records of the District, including supporting documentation for claims.

Appendix A: Response From District Officials

WOODBOURNE FIRE DISTRICT
BOARD OF FIRE COMMISSIONERS
355 Firehouse Road
Woodbourne, NY 12788

November 3, 2023

VIA EMAIL: [REDACTED]

Dara Disko-McCagg, Chief of Municipal Audits
Local Government and School Accountability
Office of the New York State Comptroller
Newburgh Regional Office
33 Airport Center Drive, Suite 102
New Windsor, NY 12553

ATTN: [REDACTED], Examiner-in-Charge

Dear [REDACTED]:

Thank you for your office's correspondence dated October 5, 2023 with preliminary draft findings of audit 2023M-98 (the "Report"). The Report has been reviewed and discussed by the Board of Fire Commissioners of the Woodbourne Fire District ("Fire District").

We appreciate the professionalism shown by the Comptroller's staff during the time your office performed the audit of Fire District operations and records. In particular, we are sincerely appreciative and proud of the confirmation that your audit found no indication of any impropriety or misconduct by fire district officials in dealing with public funds. The duration and thoroughness of your office's review of fire district records should provide assurance to fire district residents that all taxpayer dollars are being spent properly.

We note the focus of the Report is the Fire District's oversight of its financial operations. We have no quarrel with the favorable Report, and the Board was already in the process of re-establishing its Capital Reserve Funds for public referendum at the upcoming annual election at the time your audit began. As the Report notes, such funds were established long ago, but we were unable to locate physical copies of

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resolutions calling for the creation of Capital Reserve Funds as of the time of the Report. The Fire District will use the audit findings and recommendations and consider further refinement to Fire District inventory operations and internal controls.

The Board of Fire Commissioners has carefully considered the Report as well as the recommendations addressed to the Board and its Treasurer, and believes it is in the best interest of both the Fire District and the taxpayers of the Fire District to combine its response with its Correction Action Plan.

Accordingly, this audit response also serves as the Correction Action Plan.

Audit Recommendations related to the Board of Fire Commissioners (Report Nos. 1-7)

Response and Implementation of Plan of Action:

As indicated above, the Board was already in the process of re-establishing appropriate Capital Reserve Funds to ensure proper documentation of the creation of such funds was in hand and to assist the Board in annual budget and long-term planning purposes, and will have propositions establishing reserve such funds on the ballot at its upcoming annual election. We anticipate that voters will allow us to create four distinct reserve funds: an Apparatus Fund, Equipment Fund, Repair Reserve Fund, and Capital Improvement Fund. Establishment and use of these Reserve Funds will assist the Board in its strategic planning functions and provide the public with transparency as to actual and contemplated future expenditures. The Board also intends to make appropriate annual allocations to these funds through the budget process to address the Report's discussion of the Fire District's general fund operating balance and transparently set aside funds for future building and equipment needs.

It must also be noted that the Fire District's total budget remains modest and is well below the audit threshold set forth in Town Law § 181-b. We note this because while the Report claims that the Fire District has a surplus fund balance, the Report makes no reference to the fact that the cost of

See Note 2 Page 13

replacement apparatus and building construction has increased exponentially due to rampant inflation spanning the period examined in the Report. The Board has endeavored to keep its aging fleet and building operational and in service to the greatest extent possible. Based upon external pricing factors beyond the Board's control, it must be noted that the Board's current funds are insufficient to acquire a new front-line fire engine without incurring issuing bonds or otherwise raising the tax levy. The Board has mitigated its purchasing limitations by maintaining its present fleet and facilities while also providing for the necessary personal protective equipment needed by the Fire District's volunteers despite its limited resources.

The Board intends to reexamine its procurement policy, investment policy, travel and training attendance policy, and develop multi-year plans to address the other items raised in the Report.

Implementation Date:

Ongoing

Person Responsible for Implementation:

Board of Fire Commissioners

Audit Recommendations regarding the duties of the Treasurer:

Response and Implementation of Plan of Action:

The Board recognizes that it is ultimately responsible for oversight of its financial operations and will take steps to ensure that the Treasurer maintain and produce complete accounting records, bank reconciliations addressed in the Report.

Additionally, we will work with the District Secretary to ensure that resolutions and records of the Fire District are maintained consistent with the LGS-1.

Implementation Date:

Ongoing

Person Responsible for Implementation:

Fire District Secretary, Fire District Treasurer, Board of Fire Commissioners.

Once again, we are sincerely appreciative and proud of the confirmation that your audit found no indication of any impropriety or misconduct by fire district officials in dealing

See Note 1 Page 13

with public funds. The duration and thoroughness of your office's review of fire district records should provide assurance to fire district residents that all taxpayer dollars are being spent properly. We intend to implement the helpful recommendations made in the Report, and thank you for your professionalism in its preparation of the Report.

Very truly yours,

Robert Kahn
Chairman, Board of Fire Commissioners
Woodbourne Fire District

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Appendix B: OSC Comments on the District's Response

Note 1

Examiners conducted a limited review of District operations. Our audit procedures were designed to provide reasonable assurance of detecting fraud, improper payments and the accuracy or appropriateness of claims; therefore, the District's broad conclusions cannot be drawn.

Note 2

The Board did not develop or adopt a fund balance policy or financial plans outlining a reasonable level of fund balance to be maintained or the funding and use of reserves. The District's surplus fund balance averaged 210 percent of the next year's budgeted appropriations from 2019 through 2022. Planning on a multiyear basis allows fire district officials to identify developing revenue and expenditure trends, as well as set long-term priorities and goals.

Appendix C: Audit Methodology and Standards

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

- We interviewed District officials, and reviewed Board minutes and District policies, to gain an understanding of District operations, internal controls and oversight of the Treasurer's duties, including the financial recording and reporting process.
- We reviewed District policies to determine whether the District complied with statutory requirements.
- We reviewed the Treasurer's accounting records to determine whether they were complete, adequate and accurate for the entire scope period. We also reviewed the accounting records to determine whether bank reconciliations were performed and bank statements were reconciled and accurate.
- We reviewed bank statements to account for all disbursements made during the audit period to determine whether the disbursement population was complete.
- We used our professional judgement to select 30 disbursements totaling \$39,384 out of a total population of 349 disbursements totaling \$360,126 during our audit period to assess whether the claims were recorded, authorized, adequately supported and for proper District purposes. We selected a sample that included higher risk disbursements for unusual items or excessive purchases; payments to individuals (Board members or fire company members); payments for gas and diesel purchases; payments to credit cards companies; and other purchases that could be for personal use. Additionally, we used random sampling to select lower risk cash disbursements.
- We compared all ending cash balances from bank statements (adjusted for outstanding checks and deposits-in-transit) to the cash balances the Treasurer reported on the 2021 Annual Financial Report.
- We examined all 13 transfers between District bank accounts totaling \$398,088 during our audit period to determine whether the transfers were approved by the Board prior to the transfer occurring, documented in the minutes for a specific dollar amount, and deposited into other District accounts.
- We reviewed Board minutes for 2021 and 2022 for authorizations and resolutions to determine whether annual transfers of surplus funds to and from reserve accounts, and transfers to and from savings accounts, were approved and for the proper purpose.

-
- We interviewed District officials and reviewed minutes to gain an understanding of the budget development process and how the Board monitors the budget during the year. We made inquiries to determine whether the Board developed multiyear financial and capital plans, considered adopting policies for fund balance, reserves and budgeting, and to determine whether a reserve was established by mandatory referendum.
 - We analyzed fund balance trends and calculated surplus fund balance levels from 2019 through 2022.

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. Pursuant to Section 181-b of New York State Town Law, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and forwarded to our office within 90 days. 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. We encourage the Board to make the CAP available for public review.

Appendix D: 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

Contact

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

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