



# Port Ewen Fire District

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## Financial Management

**2024M-157 | October 2025**

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# Report Highlights

## Port Ewen Fire District

### Audit Objective

Determine whether the Port Ewen Fire District's (District) Board of Fire Commissioners (Board) properly managed the District's financial operations.

### Key Findings

The Board and officials did not properly manage District's financial operations. Specifically, the Board did not:

- Ensure that the District Treasurer (Treasurer) maintained adequate accounting records. As a result, the Board did not have sufficient information to adequately oversee the District's financial activities and make informed financial decisions.
- Annually review the District's investment policy and seek legal investment options that align with the District's investment needs and benefit taxpayers. However, soliciting investment options may have resulted in greater investment earnings. For example, the District's investment earnings totaled \$968, but had officials solicited interest rate quotes and considered other investment options, they may have realized investment earnings ranging between approximately \$42,000 and \$51,000.
- Develop realistic budgets, which caused appropriations to be overestimated by an average of \$190,817 (35 percent) each year from 2019 through 2023.
- Adopt a written multiyear financial or capital plan.

### Key Recommendations

- Maintain adequate accounting records.
- Consider all four objectives of a comprehensive investment program – legality, safety, liquidity and yield – when investing available funds.

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

### Audit Period

January 1, 2023 – April 26, 2024. We extended our audit period back to 2019 to review budget appropriations and Annual Financial Report (AFR) filing dates.

### Background

The District is located in Ulster County. All District firefighters are volunteers.

The District is governed by the Board which includes five elected fire commissioners. The Board is responsible for managing the District's financial operations.

The Board appointed a Treasurer and secretary who drafted the District's budgets. Board members then reviewed, discussed and approved or revised the budgets.

Quick Facts		
2023 Budgeted Appropriations		\$540,250
2023 Real Property Taxes		\$528,258
Late-Filed AFRs		
Fiscal Year Ending Dec. 31:	Date Filed	Days Late
2019	03-02-2020	1
2020	03-01-2021	0
2021	04-10-2024	404
2022	05-31-2023	90
2023	04-23-2024	0

# Financial Management

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## What Is Proper Management of a Fire District's Financial Operations?

Proper financial management includes developing realistic budgets, monitoring spending during the year and planning for future capital asset purchases. A fire district (district) board (board) is responsible for adopting budgets that are based on historical trends and other known factors. A district's budget should be structurally balanced, which means there is sufficient recurring revenues to finance recurring expenses.

Also, district officials should maintain a reasonable cash balance as a cushion for unforeseen expenses and cash flow. New York State Town Law (Town Law) Section 181-A states that no expenditures should be made unless there are sufficient appropriations available. If a district is in jeopardy of overspending a specific cost or expense (line item) listed in its budget, the district board should transfer funds to the budget line items before making any expenditures.

To develop sound budget estimates, a board should obtain as much pertinent data as possible. A board should review the following sources of information, if available, when preparing the budget<sup>1</sup>:

- Modified budgets for prior fiscal years and the current year.
- Previous year's financial reports.
- Current year revenue and expenditure information.
- Debt service requirements, contracts and other commitments.
- Current economic conditions affecting revenue generation.
- Cash flow reports and revenue projections.
- State and federal aid information.
- New and pending legislation.
- Current inflation rate.
- Strategic plans.

Districts with \$500,000 or more of revenues (excluding borrowings) are required to maintain their accounting records and report their financial activities on a double-entry modified accrual basis of accounting. Districts also are required to account for their current assets, liabilities and fund balances. To effectively manage financial operations, a district board must ensure that the district treasurer provides complete and accurate reports that properly and accurately reflect the district's financial activity.

New York State General Municipal Law (GML) Section 39 requires local governments, including fire districts, to adopt a comprehensive investment policy detailing the local government's operative policy and instructions to officers and staff regarding the investing, monitoring and reporting of funds of the local government. The investment policy must be reviewed annually.

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<sup>1</sup> For more information, refer to OSC's publication *Understanding the Budget Process*, which is available at: <https://www.osc.ny.gov/files/local-government/publications/pdf/understanding-the-budget-process.pdf>.

Investing involves both opportunities and risks, and officials must ensure the safety of public funds while striving to earn a high yield. A sound investment program should ensure that sufficient liquidity is available to support operations and that investments follow the statutory framework established for fire districts.

A fire district board should develop and manage a comprehensive investment program. A comprehensive investment program should serve four basic objectives – legality, safety, liquidity and yield. A sound program for protecting public funds includes establishing procedures for district officials to follow to help ensure the safety of investments and deposits while achieving reasonable earnings on any money that is not required for operations. Procedures should include specific actions for officials to take such as exploring the investment of available funds in legally permissible investments in financial institutions that offer the highest interest rates balanced with acceptable risk.

To effectively manage fund balance, a district board should establish written policies for the following:

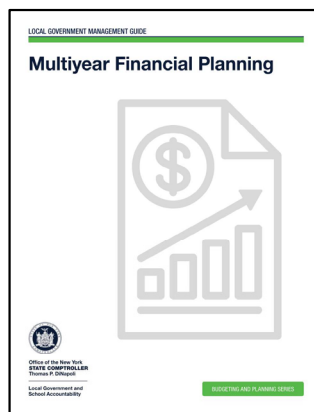
- Maintaining reserves at specific levels and maintaining fund balance at reasonable levels.
- Establishing multiyear financial and capital plans.
- Legally establishing reserves.
- Adopting realistic and transparent budgets that finance recurring expenditures with recurring revenues based on historic or known trends.

To assist fire district and local officials, the New York State Office of the State Comptroller (OSC) provides various publications for developing multiyear financial planning and establishing reserve funds, including the *Local Government Management Guide – Multiyear Financial Planning* and *Local Government Management Guide – Reserve Funds* (Figure 1).

A district's multiyear financial plan should be comprehensive enough to ensure that the plan accurately describes the district's operations. The plan should include all revenues and expenditures. As with annual budgets, multiyear plans must be tracked and updated regularly to accurately guide policy decisions.

FIGURE 1

### OSC Publications



*Local Government Management Guide – Multiyear Financial Planning<sup>a</sup>*



*Local Government Management Guide – Reserve Funds<sup>b</sup>*

a) Access this publication at: <https://www.osc.ny.gov/files/local-government/publications/pdf/multiyear-financial-planning.pdf>

b) Access this publication at: <https://www.osc.ny.gov/files/local-government/publications/pdf/reserve-funds.pdf>

District treasurers are required by GML Section 30 to prepare and file their districts' AFRs with the New York State Office of the State Comptroller (OSC) within 60 days after the close of each fiscal year. The AFR can be a useful tool to help the district board review financial operations and provide oversight.

**The Board Did Not Properly Manage the District’s Financial Operations**

The Board did not properly manage the District’s financial operations. Specifically, the Board did not provide sufficient guidance to, or oversight of, the Treasurer to ensure that she maintained appropriate accounting records. Also, the Board did not annually review the District’s investment policy or adopt a fund balance policy.

Although the Board used a budget development process, it did not develop realistic budgets. In addition, the Board’s meeting minutes showed that budget transfers were approved by the Board. However, this was done only after the Board made expenditures without sufficient appropriations available.

Also, the Board did not establish a multiyear financial or capital plan, which would have helped officials identify developing revenue and expenditure trends, set long-term priorities/goals and consider the effect that current budget decisions would have on future fiscal years.

Accounting Records – The Treasurer did not maintain the District’s accounting records according to OSC’s Accounting and Reporting Manual for Fire Districts.<sup>2</sup> We reviewed the Treasurer’s accounting records and identified that the Treasurer prepared the records on a cash basis instead of on a modified accrual basis, as required. In addition, the records were not segregated by fund type. Without maintaining District accounting records in the form and basis as required, it makes it difficult for officials, or the public, to compare expenditure detail to the approved budget.

We reviewed records and reports that the Treasurer provided to the Board and determined that they were inaccurate. For example, the 2023 fiscal-year-end budget-to-actual report showed that the year-end general fund expenditure total was \$1.6 million. However, the year-end general fund expenditure total reported in the 2023 AFR was approximately \$300,000 (Figure 2).

**Figure 2: Accounting Records Compared to AFR, as of 12/31/2023**

Fund	Control Account	Accounting Record	AFR	Variance Accounting Record and AFR
General	Revenues Total	\$561,001	\$638,429	(\$77,428)
General	Expenditures			
	Total	\$1,594,675	\$298,240	\$1,296,435
Capital Projects	Revenues Total	\$0	\$6,302	(\$6,302)
Capital Projects	Expenditures			
	Total	\$0	\$536,047	(\$536,047)

2 This publication can be accessed at: <https://www.osc.ny.gov/files/local-government/publications/pdf/arm-fds.pdf>

The Treasurer told us that the accounting records were configured before she took the position. She also did not know why the District was not following the OSC account codes or why the reports were configured the way they were.

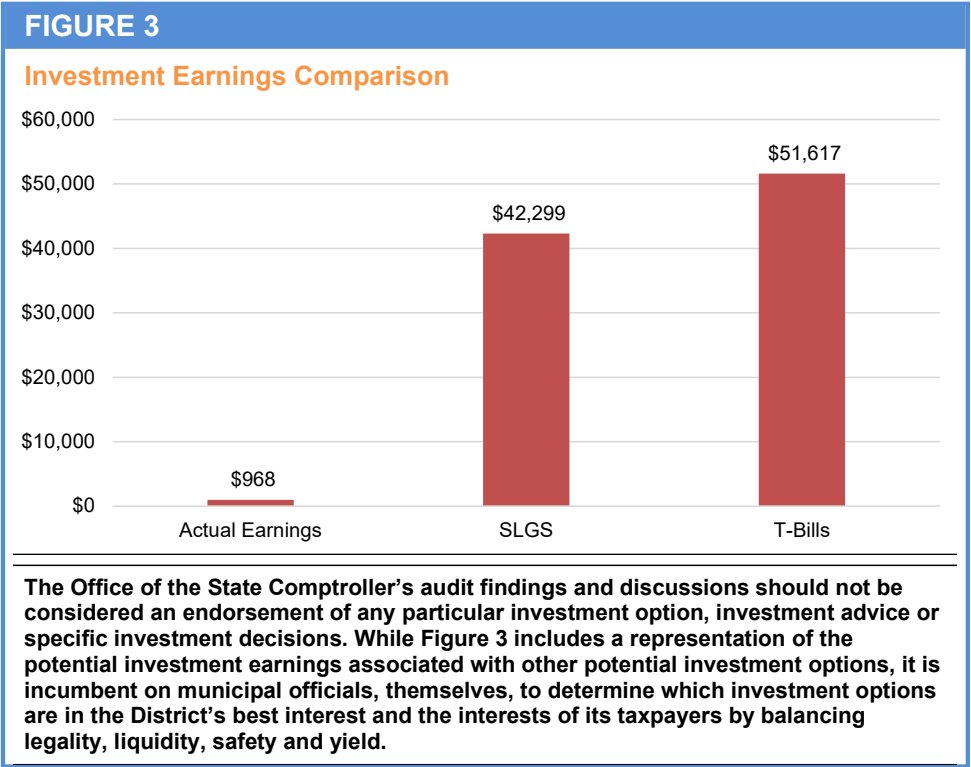
The Treasurer also said that she had given the accountant all the records and reports that we examined. The accountant then reclassified the records before preparing and submitting the AFR and issuing his Certified Public Accountant (CPA) report. The Treasurer also told us that, after we informed District officials of these issues, they had been working with the CPA to update the report formats to follow the OSC account codes. Without properly maintained accounting records, the Board could not adequately exercise financial oversight and make budget decisions.

Investments – The Board adopted a comprehensive investment policy that applied to all District cash and other financial resources that were available for investment. However, the Board did not review the policy annually, as required by GML Section 39, and did not establish procedures to monitor the investments.

One of the objectives of District’s investment policy is to obtain a reasonable rate of return (yield). However, we determined that the Board did not explore alternative, legal investment options.

We examined three District bank accounts that comprised the District’s capital reserve fund. The three reserve bank accounts had average monthly balances of \$806,374, \$153,449 and \$85,725, which accrued interest at 0.1 percent, 0.1 percent and 0.01 percent, respectively.

For perspective, we compared the District’s actual investment earnings of \$968 with Demand Deposit State and Local Government Series securities (SLGS), which could potentially generate 4.04 percent interest, and United States Treasury Bills (T-Bills), which could potentially generate 4.93 percent interest. We determined that the District missed an opportunity to generate additional revenue of nearly \$51,000 (Figure 3).



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District officials initially were unaware that there were alternative legal investment options for District cash held in reserves. After we brought this to their attention, they told us that they would begin exploring these options.

Budgets – The Board did not develop realistic budgets. Specifically, the Board consistently overestimated appropriations by an average of 35 percent from 2019 through 2023. Although the Board was aware that actual expenditures were generally lower than estimated appropriations, it deliberately budgeted in this manner to save funds to buy a new fire apparatus.<sup>3</sup> District officials should plan for future capital needs by properly creating or funding appropriate reserves through the budget process.

We also determined that the Board did not receive sufficient information to properly prepare the budget. During the budget development process, the Treasurer provided the Board with modified budgets for the prior and current year, previous years' financial reports and current-year revenue and expenditure information. However, the Treasurer did not provide information regarding debt service requirements, current economic conditions affecting revenue generation, cash flow reports and revenue projections, multiyear capital plans, rates of inflation, current interest rates, or strategic plans. Furthermore, the reports that were provided were inaccurate (refer to the Accounting Records section for further information).

Had the Treasurer provided the Board with sufficient information to develop the budget, it could have had the opportunity to estimate appropriations more accurately and be more transparent with the public and taxpayers.

Budget Transfers – We reviewed budget transfers during the 2023 fiscal year and determined that they were approved by the Board. However, the Board did not approve budget transfers until after budgeted line items had been exhausted, which resulted in expenditures being made without sufficient appropriations available. The Treasurer told us that during the following year's budget development process, the Board revisits the exceeded budget line items and tries to adjust them so they will not be overspent the next year.

In addition, we determined that the Treasurer did not transfer \$98,700 to three reserve funds, as the Board intended in its budget. The Treasurer told us that, because the District sometimes did not receive the tax levy check until late February, she delays making the budget transfers to reserve accounts until the check arrives. These issues resulted in the District having an increased risk that money which is legally reserved could be spent, and that errors and irregularities could occur and remain undetected and uncorrected.

Multiyear Plans – The Board did not develop written multiyear financial or capital plans. The Treasurer told us that officials are looking into developing a multiyear capital plan due to the challenges they have been having with building the new fire house.

Having written multiyear plans would help guide officials as they develop future budgets and provide more transparency to taxpayers regarding the District's long-term financial and capital goals. It would

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<sup>3</sup> A fire apparatus is a vehicle specifically designed for firefighting and other rescue operations, which can include fire engines, ladder trucks, aerial platforms and specialized vehicles like water tenders, rescue trucks and wildland engines.



also help the Board and officials ensure that the tax levy is sufficient to meet the District’s needs, but not greater than necessary. Without written multiyear plans, the Board cannot easily and effectively manage finances and address future needs.

**AFR Filing** – We reviewed the District’s AFR filings from 2019 through 2023 and identified that the Board did not always ensure that the Treasurer filed the District’s AFRs within 60 days after the close of the fiscal year. Specifically, the District filed its AFR late for three of the five years that we examined (Figure 4). For example, the 2021 AFR was filed 404 days late.

When AFRs are not filed in a timely manner, the Board, OSC, taxpayers and residents and other interested parties are missing a transparent tool to monitor and evaluate the District’s financial standing and operations.

**Figure 4: AFRs – Number of Days Late**

Fiscal Year	Due Date	Filed Date	Days Late as of Filing Date
2019	03/01/2020	03/02/2020	1
2020	03/02/2021	03/01/2021	0
2021	03/02/2022	04/10/2023	404
2022	03/02/2023	05/31/2023	90
2023	04/30/2024	04/23/2024	0

**Fund Balance Policy** – The District did not have a fund balance policy to address the appropriate level of unrestricted fund balance to be maintained from year to year. The Treasurer was unaware that the District needed a fund balance policy. Without a formal written fund balance policy, the Board does not have any guidelines during the budget process to properly manage fund balance and establish desired funding levels for fund balance and reserves. This also could lead to cash flow issues in the future if reasonable amounts are not maintained.

**What Do We Recommend?**

The Board should:

1. Provide sufficient guidance to the Treasurer, or oversight of the Treasurer’s duties, to ensure that the Treasurer maintains appropriate accounting records.
2. Consider all four objectives of a comprehensive investment program – legality, safety, liquidity and yield – when investing available funds. This includes monitoring investments and periodically soliciting interest rate quotes and obtaining investment information from multiple financial institutions to ensure funds are invested to benefit District operations.
3. Annually review the District’s investment policy and seek legal investment options to obtain a reasonable rate of return.
4. Monitor available fund balance and establish a written fund balance policy defining the amounts of fund balance, including reserve funds, that the District should reasonably maintain.
5. Ensure that it has sufficient information when preparing the budget.
6. Develop a realistic budget.

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7. Approve budget transfers before the budgeted line items are exhausted.
  8. Develop, adopt and periodically update written multiyear financial and capital plans to be used in conjunction with the annual budget process.
  9. Ensure that the Treasurer prepares and files the District's AFR with OSC within 60 days of the close of each fiscal year.

The Treasurer should:

10. Submit the District's AFR to OSC within 60 days of the close of each fiscal year.
11. Maintain appropriate accounting records.

# Appendix A: Response From District Officials

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## *Port Ewen Board of Fire Commissioners*

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Port Ewen, New York 12466  
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Roger Boughton  
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Mike Dauner – Secretary

Jack Spinnenweber II – Chairman

Scott W. Sammons  
Shannon Harris  
Wendy Trojak – Treasurer

Office of the State Comptroller  
Newburgh Regional Office  
33 Airport Center Drive, Suite 102  
New Windsor, NY 12553

September 14<sup>th</sup>, 2025

To whom it may concern,

The Port Ewen Fire District Board of Fire Commissioners is in receipt of a copy of the preliminary draft findings of the Comptroller's Office examination of the Port Ewen Fire District. During the exit interview process we had an opportunity to address a couple matters for correction, and we would like to take an opportunity to respond to the remaining findings.

- It is our opinion that the treasurer in fact maintains adequate and appropriate accounting records. It has been a long-standing practice of the fire district to do accounts on Cash Basis as opposed to Accrual Basis and this has been encouraged by the district auditor and board. That being said, the board will review this recommendation made by the Comptroller's Office in counsel with their auditor to investigate the best practice moving forward for the district.

See  
Note 1  
Page 12

- With regards to the district's investment program, the investment policy is readopted each year by the board and board members have copies on hand which they review as part of their elected duties. The board in the past has been advised by their auditor and bank of the investments they should be making with district monies. The board has followed this advice in the past and disagrees that our investment program is lacking. However, the board will reevaluate their investment policy and look into whether there are investment opportunities after consulting with their auditor and counsel.

See  
Note 2  
Page 12

- Each year the board has to adopt a budget which accounts for necessary equipment purchases and repairs and upkeep of severely old and outdated buildings. The board in turn takes the remainder of any fund balance and applies to apparatus reserve funds for purchase of new apparatus. The district makes conservative purchase and repair decisions throughout the year which realize cost savings, however, must budget for unexpected. The board will look at creating a fund balance policy along with

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## *Port Ewen Board of Fire Commissioners*

P.O. Box 832 129 Legion Court  
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Roger Boughton  
Michelle Spinnenweber  
Mike Dauner – Secretary

Jack Spinnenweber II – Chairman

Scott W. Sammons  
Shannon Harris  
Wendy Trojak – Treasurer

reevaluating its capital policy to allow for unexpected expenses /repairs as well as budgeting for capital expenses.

- Although there has been a longstanding unwritten policy of capital planning (apparatus purchase and equipment replacement), it is agreed that a written policy documenting such would be beneficial for outside agencies to understand the district's policies and procedures on the matter.

With regards to the budget - The Treasurer provides a great deal of information to the board to guide them in their decisions. The Treasurer, Secretary, and Chief sit with the board in meeting and review verbally the budget and address the budget as to how it is to be drafted. To place this on the shoulders of the Treasurer is both unfair and unwarranted. The potential for creating a fund balance policy will potentially alleviate the problem of not transferring over the Reserve transfers late and decrease the carry over to better meet the taxpayer and fire district's needs.

The State Comptroller's Office has addressed the fire district's timely filing of the Annual Financial Report. The district retains its auditor in filing the report annually and has always requested and been granted an extension from the state when necessary. With the exception of one year during the pandemic when it was filed late the board has worked to ensure it is filed timely. We stand behind our record of consistently filing the report and never missing a filing although the Comptroller's Office may have had a delay in receiving it. With our current auditor we will continue to ensure they are received by the deadline.

See Note 3 Page 12
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The Fire District, it's elected officials, and its employees work diligently to ensure that the taxpayers' monies are wisely spent and that we implement and maintain the most up to date financial records and management practices. Although we feel we have done this consistently, we will take the recommendations of the Comptroller's Office into consideration to look at how to best augment our current practices. Upon the release of the final copy of the Comptroller Office's Financial Management Report of Examination, we will again review it and complete a corrective action plan for your agency. Thank you.

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Mike Dauner – Secretary

Jack Spinnenweber II – Chairman

Scott W. Sammons  
Shannon Harris  
Wendy Trojak – Treasurer

Regards,

Jack D. Spinnenweber II  
Chairman  
Board of Commissioners

Cc:  
Board of Commissioners  
Treasurer Wendy Trojak  
District Secretary Mike Dauner

## Appendix B: OSC Comments on the District's Response

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### Note 1

According to the New York Uniform System of Accounts, districts with \$500,000 or more of annual revenues (excluding borrowings) are required to maintain their accounting records and report their financial activities on a double-entry modified accrual basis of accounting.

### Note 2

Although the District includes its investment policy for readoption in its organizational minutes, we determined, through discussion with Commissioners and review of the Board's meeting minutes, that the Board did not review the policy on an annual basis.

### Note 3

While the Treasurer filed the District's AFR with OSC every year during our audit period, she filed the AFR late during three of the five years.



## Appendix C: Audit Methodology and Standards

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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. We obtained an understanding of internal controls that we deemed significant within the context of the audit objective and assessed those controls. Information related to the scope of our work on internal controls, as well as the work performed in our audit procedures to achieve the audit objective and obtain valid audit evidence, included the following:

- We reviewed all policies and procedures and interviewed employees to determine whether the District had policies and procedures in place, officials communicated the policies and procedures to employees and the Board periodically reviewed the policies and procedures.
- We interviewed District officials to gain an understanding of District operations, internal controls and the District's budget process.
- We interviewed District officials to gain an understanding of how they invested District funds. We compared interest earned by the District with other potential legal investment options and used reasonable rates of return to determine whether the District received a reasonable rate of return.
- We reviewed the Board's meeting minutes and the District's CPA report and interviewed employees to determine whether the Board approved budget transfers before line items were exhausted.
- We reviewed monthly budget-to-actual reports to determine whether any budget line items were overspent.
- We reviewed the Treasurer's accounting records to determine whether they were adequate, accurate and complete during our entire scope period.
- We analyzed the District's fund balance to calculate year-end unassigned fund balance and determine whether it was reasonable.
- We checked OSC's online financial reporting system to determine whether the District filed its AFRs in a timely manner.
- We reviewed the District's AFR filings for the 2021 and 2022 fiscal years to determine whether AFRs were filed with OSC by the filing deadline.

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

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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

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### **Regional Office Directory**

[www.osc.ny.gov/files/local-government/pdf/regional-directory.pdf](http://www.osc.ny.gov/files/local-government/pdf/regional-directory.pdf)

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

[www.osc.ny.gov/local-government/publications](http://www.osc.ny.gov/local-government/publications)

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

[www.osc.ny.gov/local-government/fiscal-monitoring](http://www.osc.ny.gov/local-government/fiscal-monitoring)

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

[www.osc.ny.gov/local-government/publications](http://www.osc.ny.gov/local-government/publications)

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

[www.osc.ny.gov/local-government/resources/planning-resources](http://www.osc.ny.gov/local-government/resources/planning-resources)

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

[www.osc.ny.gov/files/local-government/publications/pdf/cyber-security-guide.pdf](http://www.osc.ny.gov/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.ny.gov/local-government/required-reporting](http://www.osc.ny.gov/local-government/required-reporting)

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

[www.osc.ny.gov/local-government/publications](http://www.osc.ny.gov/local-government/publications)

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

[www.osc.ny.gov/local-government/academy](http://www.osc.ny.gov/local-government/academy)

## Contact

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