



Argyle Central School District Internal Controls Over Selected Financial Operations

Report of Examination

Period Covered:

July 1, 2005 — April 30, 2007

2007M-304



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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

March 2008

Dear School District Officials:

A top priority of the Office of the State Comptroller is to help school district officials manage their districts efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support district operations. The Comptroller oversees the fiscal affairs of districts statewide, as well as districts' compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving district operations and Board of Education governance. Audits also can identify strategies to reduce district costs and to strengthen controls intended to safeguard district assets.

Following is a report of our audit of the Argyle Central School District, entitled Internal Controls Over Selected Financial Operations. This audit was conducted pursuant to Article V, Section 1 of the State Constitution, and the State Comptroller's authority as set forth in Article 3 of the General Municipal Law.

This audit's results and recommendations are resources for district officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller
Division of Local Government
and School Accountability*



State of New York Office of the State Comptroller

EXECUTIVE SUMMARY

The Argyle Central School District (District) is governed by the Board of Education (Board) which is comprised of five elected members. The Board has overall responsibility for District operations and is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the District chief executive officer and is responsible, along with other administrative staff, for the day-to-day management of the District under Board direction.

The Board is responsible for establishing a good internal control environment. An effective tool in establishing strong controls is to adopt effective policies that guide the overall direction of the District, including policies and procedures for the purchasing function and for employees' salaries and benefits. During the 2005-06 fiscal year the District had expenditures of approximately \$10 million, \$5.1 million of which was expended on salaries and wages.

The Board has appointed a purchasing agent who, under the general supervision of the Superintendent, is responsible for administering all purchasing activities in compliance with Board adopted policies and departmental procedures. The District has implemented a formal purchase order system, and the Board has retained its authority to audit District claims.¹

Scope and Objective

The objective of our audit was to determine if the District has implemented adequate internal controls over purchasing and payroll for the period July 1, 2005 to April 30, 2007. More specifically, our audit addressed the following related questions:

- Are internal controls over purchasing appropriately designed and operating effectively to adequately safeguard District assets?
- Are internal controls in place to ensure that employees are only receiving compensation to which they are contractually entitled?

Audit Results

We found that the District's purchasing procedures do not adequately address all of the specific sections required by General Municipal Law. The current purchasing policy does not prescribe a

¹ The Board has the authority to audit all claims or to delegate the full responsibility to a claims auditor.

process to follow when competitive bidding is not required. We examined 14 purchases in excess of \$1,000, totaling \$60,220 and found that none of the purchases were supported by more than one quote. Therefore, it was not possible to determine whether the District made purchases in the most prudent and economical manner.

We found that the District's purchase order system is not operating effectively. We examined 80 purchases totaling \$366,213 paid during our audit period. We found that 62 of the purchases, totaling \$209,152, were made without purchase orders. When purchase orders are not utilized to make purchases within a purchase order system, there is an increased risk that inappropriate purchases will be made. Furthermore, the inherent benefits of a purchase order system can be obtained only if District personnel properly use purchase orders.

We also found the District had inadequate controls over the processing and payment of claims generated from the purchase of goods and services. Our purchasing testing identified 14 claims, totaling \$49,703, that lacked documentation of proper approval and/or verification that billed goods or services were received.

We found the system of controls over employee compensation, including employee benefits and separation payments, to be adequately designed and operating effectively. We found no significant deficiencies in the records we examined related to the provision of employee compensation.

Comments of District Officials

The results of our audit and recommendations have been discussed with District officials and their comments, which appear in Appendix A, have been considered in preparing this report. District officials generally agreed with our recommendations and indicated that they have initiated corrective action.

Introduction

Background

The Argyle Central School District is located in the Towns of Argyle, Fort Edward, Greenwich, Hartford, and Hebron in Washington County. The District is governed by the Board of Education (Board) which is comprised of five elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the District chief executive officer and is responsible, along with other administrative staff, for the day-to-day management of the District under Board direction.

The District has one school in operation with approximately 740 students and 120 employees as of June 2006, of which 95 are employed on a full time basis. The District's expenditures for the 2005-06 fiscal year were \$9.2 million for the general fund, \$268,812 for the Food Service Program, and \$451,139 for the Special Aid Fund. These expenditures were funded primarily with revenues from real property taxes, and State and Federal aid.

The Board has appointed a purchasing agent who, under the general supervision of the Superintendent, is responsible for administering all purchase activities in compliance with Board adopted policies and departmental procedures. Additionally, the District has implemented a formal purchase order system and the Board has retained its responsibility for auditing District claims.²

Salaries, wages, and employee fringe benefit costs comprise the most significant portion of the District's annual operating budget. During the 2005-06 fiscal year, the District paid salaries and wages totaling approximately \$5.1 million.

Objective

The objective of our audit was to determine if the District has implemented adequate internal controls over purchasing and payroll. More specifically, our audit addressed the following related questions:

- Are internal controls over purchasing appropriately designed and operating effectively to adequately safeguard District assets?

² The Board has the authority to audit all claims or to delegate the full responsibility to a claims auditor.

- Are internal controls in place to ensure that employees are only receiving compensation to which they are contractually entitled?

Scope and Methodology

During this audit we examined the internal controls over purchasing and payroll of the District for the period July 1, 2005 through April 30, 2007.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit are included in Appendix B of this report.

Comments of District Officials and Corrective Action

The results of our audit and recommendations have been discussed with District officials and their comments, which appear in Appendix A, have been considered in preparing this report. District officials generally agreed with our recommendations and indicated that they have initiated corrective action.

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of the General Municipal Law, Section 2116-a (3)(c) of the Education Law and Section 170.12 of the Regulations of the Commissioner of Education, the Board must approve a corrective action plan that addresses the findings in this report, forward the plan to our office within 90 days, forward a copy of the plan to the Commissioner of Education and make the plan available for public review in the District Clerk's office. For guidance in preparing the plan of action, the Board should refer to applicable sections in the publication issued by the Office of the State Comptroller entitled *Local Government Management Guide*.

Purchasing

An appropriate system of internal controls over purchasing consists of policies and procedures that provide reasonable assurance that, among other things, the District is using its monies in the most prudent and economical manner when procuring goods and services. We found weaknesses with the District's adopted purchasing policy and in the District's existing internal controls over purchasing.

Policies and Procedures

Procurement policies and procedures should be established and followed to help assure the prudent and economic use of public monies, and to facilitate the acquisition of quality goods and services at the lowest cost. Furthermore, General Municipal Law (GML) requires school districts to adopt a comprehensive procurement policy that provides guidance to purchasing officials in obtaining goods and services on behalf of the District when competitive bidding requirements are not applicable. A well prepared procurement policy, combined with the proper application of competitive bidding laws, is intended to guard against favoritism, extravagance, fraud and corruption, and to foster honest competition to ensure that the District obtains the best goods and services at the lowest possible price.

The Board adopted a procurement policy on June 15, 2006. Prior to June 2006 the Board had not formally adopted a purchasing policy. The District's procurement policy does not establish procedures for making purchases that are not subject to the competitive bidding requirements. The policy stated "the Board of Education recognizes its responsibility to ensure the development of procedures for the procurement of goods and services not required by law to be made pursuant to competitive bidding requirements." However, the Board did not ensure these procedures were developed. The lack of adequate procurement procedures increases the risk that employees involved in the procurement of goods and services may not be aware of the Board's expectations, may make purchases in inconsistent ways, and that goods and/or services may not be acquired at the best possible prices.

Solicitation of Competitive Quotes

The purpose of obtaining quotes and bids is to encourage competition in the procurement of goods and services that will be paid for with public funds. The appropriate use of competition provides taxpayers with the greatest assurance that goods and services are procured in the most prudent and economical manner, and procurements are not influenced by favoritism, extravagance, fraud or corruption.

Although the District had not established formal procedures to be followed in the acquisition of goods and services not required to be competitively bid, good business practices dictate that quotes be obtained when costs exceed established thresholds. We judgmentally sampled 80 purchases totaling \$366,213 to determine if purchases were properly authorized and claims were adequately supported for a proper audit. For the purposes of our audit, we reviewed purchases in excess of \$1,000 to determine if the District had solicited quotes for these purchases. From the sample of 80 purchases, 14 were in excess of \$1,000 but less than the competitive bidding requirements. We reviewed the 14 purchases, totaling \$60,220, to determine if they were supported by evidence of verbal or written quotes. We found that none of the 14 purchases were supported by more than one verbal or written quote. The lack of quotes, or other evidence the District compared prices, prevents us from determining whether the District made the purchases in the most prudent and economical manner.

Purchase Order System

An effective internal control system over purchasing requires that employees follow an approval process to request goods and services necessary for their job function. If a proper purchasing process is followed, then each purchase (including credit card purchases) would be supported by approved purchase orders, Board resolutions or other documentation indicating approval of the purchase. This approval process ensures purchases are appropriate, in accordance with District policy, and funds are available to pay for the goods or services. When the purchasing agent approves a purchase order, the District essentially sets aside money to pay for the ordered item. Once purchases are properly approved, the goods or services are acquired, a claim is submitted for review and approval, and ultimately the District makes payment to the vendor. Before payment is made to the vendor, all claims should be audited and approved by the Board, or a Board-appointed claims auditor. An audit of the claims processed by the District ensures claims are appropriate, sufficiently supported, and in compliance with GML and any applicable District policies.

The District has established a purchase order system to control the procurement of goods and services. The purchase order system is integrated with the District's accounting system. Additionally, the Board appointed a purchasing agent to approve District purchases.

We judgmentally sampled 80 purchases, totaling \$366,213, to determine if purchases were authorized with a purchase order approved by the purchasing agent and that they were for appropriate District business. While all 80 purchases appeared appropriate, we found that 62 purchases, totaling \$209,152, were not supported by an approved purchase order or other documentation indicating pre-approval of

the purchase. We also found that the District's purchasing practices enabled the Maintenance, Transportation, and Cafeteria Managers to purchase items as needed without the use of purchase orders and thus, the purchasing agent's prior approval. When purchase orders are not utilized properly, there is an increased risk that inappropriate purchases will be made and that the District could over-expend its budgeted resources for certain goods and services. Furthermore, the inherent benefits of a purchase order system can be obtained only if District personnel properly use purchase orders on a consistent basis.

Claims Processing

The claims audit process is one of the most critical elements of the District's internal control system over non-payroll cash disbursements. According to the Education Law, the Board is responsible for auditing the District's claims prior to payment. The Board may appoint an internal claims auditor to perform this important function on the Board's behalf. Auditing claims is an integral part of any purchasing system. The Board should conduct a deliberate and thorough review of claims to ensure proposed payments are appropriate, correct, and sufficiently supported. More specifically, the claims audit should ensure purchases are supported by proper invoices, and verification of receipt of the goods or services. In effect, the Board is responsible for ensuring that claims generated from purchases are legitimate prior to authorizing payment of the claims.

During our audit period the Board did not conduct an adequate audit of claims. Although the Board reviewed abstracts (listing of claims) before approving payment, the Board did not deliberately review all claims, nor was such a review conducted by any other District employee.

We reviewed the same 80 purchases to determine if the claims contained adequate documentation for audit. We noted that 14 claims, totaling \$49,703, were approved for payment even though they were not supported by a signature indicating evidence of the receipt of goods or services that were billed. In addition to the claims for the 80 purchases, we reviewed 16 gas card claims for fuel purchases totaling \$7,850. We found that the Board approved these claims; however, none of the claims were supported by itemized receipts.

The lack of an effective audit and approval of claims arising from the purchase of goods and services increases the risk that purchases could be influenced by favoritism, improvidence, extravagance, fraud or corruption, and could lead to errors or irregularities occurring and not being detected.

Recommendations

1. The Board should adopt procedures governing the procurement of goods and services which are not required by law to be made pursuant to competitive bidding requirements. Such procedures should include provisions for obtaining quotes for the acquisition of goods or services not required to be competitively bid.
2. District officials should ensure all purchases are approved before District personnel obligate the District to pay for the goods or services.
3. Before approving claims for payment, the Board should ensure the claims are adequately supported and contain evidence the goods or services being billed to the District were, in fact, received.

Employee Compensation

Salaries, wages, and employee fringe benefit costs comprise the most significant portion of the District's budget. The Board must define and authorize employee compensation arrangements to ensure employees receive only the payments and benefits to which they are entitled. Employee compensation arrangements are established through various methods, such as District-wide policies, individual employment contracts, collective bargaining agreements (CBAs), or by Board resolutions.

The District has two CBAs in place, one with the Argyle Teacher's Association (ATA) and another with the Non-Teaching Association (NTA), and the Superintendent has an individual contract. There are 13³ other District employees who are not parties to either of the CBAs and do not have individual employment contracts; however, in accordance with a Board resolution fringe benefits are provided to these employees based on the NTA contract.

We judgmentally sampled 25 employees and reviewed their salaries or wages, and fringe benefits in the 2005-06 and 2006-07 fiscal years to determine if they were calculated correctly and supported by Board authorization through contracts or resolutions. Except for some minor issues, which we addressed with District officials, we did not identify any significant deficiencies in the employee compensation records we examined. The District's system of controls over employee compensation were designed appropriately and working effectively.

³ Business Manager, Computer Coordinator, Superintendent of Buildings and Grounds, Cafeteria Head/Cook Manager, Superintendent's Secretary, Transportation Supervisor, Nurse, Account Clerk/Typist, CSE Chairperson, Principal, Assistant Principal, Guidance Director, and Bookkeeper.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

The District officials' response to this audit can be found on the following pages.

Ryan C. Sherman
Superintendent of Schools

Jan E. Jehring
K-6 Principal

Fred C. Valastro
7-12 Principal



ARGYLE CENTRAL SCHOOL

Camille L. Harrelson
Director of Special Education

Ronald G. Black
Business Manager

Karen V. Beck
Guidance Counselor

February 25, 2008

Office of the State Comptroller
Glens Falls Regional Office
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Glens Falls, NY 12801

To Whom It May Concern:

The Board of Education, on behalf of the residents of the Argyle Central School District, would like to thank the NYS Comptroller's Office for the hard work and comprehensive effort put forth by the personnel from the Glens Falls office. The District recognizes the audit personnel's professionalism, resourcefulness, cooperation and insightfulness during the entire visit. The Board also welcomes the opportunity to respond to the NYS Comptroller's Audit of **Internal Controls Over Selected Financial Operations.**

It was reassuring to read this report and note that, despite some technical weaknesses, the District has not encountered any fraud, waste or abuse in the areas tested. Overall, the audit report was indicative of the dedication and integrity of the administration and business office staff. We welcome the opportunity to work with outside agencies to review strategies to reduce District costs and to strengthen controls intended to efficiently and effectively safeguard District assets.

CORRECTIVE ACTION PLAN FOR THE ARGYLE CENTRAL SCHOOL DISTRICT

Purchasing

The Board noted that the sampled purchases represented approximately 2% of the total District expenditures made for the audit time period and that a percentage of these sampled items did not have proper quote documentation, prior approval, and/or properly noted receipt of goods documentation. It was also noted that these sampled purchases were primarily taken from the areas of buildings and grounds, cafeteria, and transportation. The challenge to the District is to put in place procedures and policies that are effective while being cost-effective and not increasing business office staffing. With that in mind, the District has responded to the recommendations as follows:

Recommendation

- 1. The Board should adopt procedures governing the procurement of goods and services which are not required by law to be made pursuant to competitive bidding requirements. Such procedures should include provisions for obtaining quotes for the acquisition of goods or services not required to be competitively bid.*

————— 5023 State Route 40, Argyle, N. Y. 12809 Phone 518/638-8243 Fax 518/638-6373 —————

District Response:

As of July 2007, the Board of Education has adopted procedures governing the procurement of goods and services which are not required by law to be made pursuant to competitive bidding requirements. These procedures include provisions for obtaining quotes for the acquisition of goods or services not required to be competitively bid. Various thresholds were included for verbal quotes and written quotes up to the \$10,000 limit for competitive bidding. The Board has charged the Purchasing Agent with the responsibility of ensuring the procedures are adhered to and practiced by all persons involved in the acquisition of goods and services in the District.

Recommendation

- 2. District officials should ensure all purchases are approved before District personnel obligate the District to pay for the goods or services.*

District Response:

Effective July 2007, the Board has charged the administration with the responsibility of approving all purchases prior to District personnel obligating the District to pay for the goods or services. A requisition system, which was in place but not always followed, has been implemented and enforced, requiring all purchases to be approved and encumbered prior to the commitment of the district to purchase such goods or services. Business office personnel have also communicated with vendors to inform them of the need for prior approval through a purchase order (blanket or specific) and informing them that the District will not make payment on an order placed by any unauthorized person.

Recommendation

- 3. Before approving claims for payment, the Board should ensure the claims are adequately supported and contain evidence the goods or services being billed to the District were, in fact, received.*

District Response:

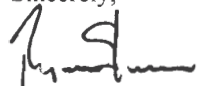
Effective July 2007, the Board of Education has appointed a Claims Auditor to review and approve all claims for payment. The Claims Auditor is responsible to ensure that the claims are adequately supported and contain evidence that the goods or services being billed to the District were received. The Claims Auditor is also responsible to ensure prior approval was received before the district was committed to purchase the goods or services and that proper documentation is attached regarding appropriate quotes for those items surpassing stated thresholds in the District procurement procedures.

Employee Compensation

The Board noted that no recommendations were made in the area of employee compensation. The Board very much appreciated the efforts made in reviewing this area, as it represents the largest percentage of District expenditures. It was reassuring to read of no significant deficiencies in the employee compensation records examined by the audit staff. The Board expresses its appreciation to the business office personnel for maintaining an appropriately designed and effective system of controls over employee compensation.

We again thank you for the opportunity to respond and we look forward to working with your office in the future.

Sincerely,



Ryan Sherman
Superintendent of Schools

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess the adequacy of the internal controls put in place by officials to safeguard District assets. To accomplish this, we performed an initial assessment of the internal controls so that we could design our audit to focus on those areas most at risk. Our initial assessment included evaluations of the following areas: financial oversight, cash receipts and disbursements, purchasing, payroll and personal services, and information technology systems.

During the initial assessment, we interviewed appropriate District officials, performed limited tests of transactions and reviewed pertinent documents such as District policies and procedures manuals, Board minutes and financial records and reports. In addition, we obtained information directly from the computerized financial databases and then analyzed it electronically using computer-assisted techniques. This approach provided us with additional information about the District's financial transactions as recorded in its databases.

After reviewing the information gathered during our initial assessment, we determined where weaknesses existed, and evaluated those weaknesses for the risk of potential fraud, theft and/or professional misconduct. We then decided upon the reported objectives and scope by selecting for audit those areas most at risk. We selected employee compensation and purchasing for further audit testing.

During this audit, we examined District records and reports for the period July 1, 2005 through April 30, 2007. To accomplish the objectives of the audit and obtain valid audit evidence, our procedures included the following steps:

- We interviewed appropriate District officials and employees to gain knowledge related to the procedures used to process payrolls and provide fringe benefits to District employees.
- We reviewed selected employee salaries and pay rates, payroll registers, payroll withholdings, time sheets, health insurance bills, leave records, Board minutes, Board policies, District prepared salary notices, employment contracts, and CBAs.
- We reviewed all District purchasing and accounts payable policies and procedures.
- We interviewed appropriate District officials, including the Board President, regarding the purchasing and claims audit processes.
- We reviewed selected purchase requisitions, purchase orders, claims reports, claims packages, inventory records, bid files, and Board minutes.

We conducted our 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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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