



# Orange-Ulster Board of Cooperative Educational Services Internal Controls Over Purchasing

## Report of Examination

Period Covered:

July 1, 2006 — February 5, 2008

2008M-108



Thomas P. DiNapoli

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# State of New York Office of the State Comptroller

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## **Division of Local Government and School Accountability**

August 2008

Dear BOCES Officials:

A top priority of the Office of the State Comptroller is to help BOCES officials manage BOCES resources efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support BOCES operations. The Comptroller oversees the fiscal affairs of BOCES statewide, as well as BOCES 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 BOCES operations and Board of Education governance. Audits also can identify strategies to reduce BOCES costs and to strengthen controls intended to safeguard BOCES assets.

Following is a report of our audit of the Orange-Ulster Board of Cooperative Educational Services (BOCES), entitled *Internal Controls Over Purchasing*. 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 BOCES 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*

# Introduction

## Background

The Orange-Ulster Board of Cooperative Educational Services (BOCES) is governed by a seven member board (Board) whose members represent 17 component school districts within Orange and Ulster counties. Board members are elected by the boards of education of the component school districts. The Board is responsible for the general management and control of the BOCES' financial and educational affairs. The Interim District Superintendent (Superintendent) is the Chief Executive Officer of the BOCES and is responsible, along with other administrative staff, for the day-to-day management of the BOCES. By law, the Superintendent is an employee of both the appointing BOCES and the New York State Education Department. As such, the District Superintendent works under the direction of both the Board and the New York State Commissioner of Education.

Combined, the component school districts educate approximately 63,400 students, with approximately 5,200 employees representing 92 buildings. The main BOCES campus is located in Goshen, New York in Orange County and employs approximately 1,400 staff members with satellite sites in various school districts in Orange County. The BOCES expenditures for the 2006–07 fiscal year were \$99.9 million.

BOCES provides shared services in which component school districts participate to enhance their individual educational programs and allow the component school districts to provide programs that they could not otherwise afford. BOCES has no taxing authority and derives all of its financial support for operations from its component school districts, State aid, and Federal aid. Administrative and facilities expenses for capital projects are shared on a pro-rata apportioned basis (based on enrollment and property value) by the component school districts. Program service expenditures are also funded by component school districts based on their participation in a specific program. Component school districts finance these expenses through the levy of real property taxes. State aid is paid to BOCES and then reimbursed to component school districts based on their respective financial support for program services and administrative and facilities expenses.

The BOCES has a Cooperative Service Agreement (Agreement) for the procurement of goods in which component school districts participate. In addition to the Agreement, the BOCES is divided into five divisions: Professional Development, Operations and

Maintenance, Special Education, Adult Education, and a Career and Technical Education Center (CTEC) that offers 12 career academies. Due to the volume of these programs and its own central administration in purchases, the BOCES awarded over \$6 million purchase and public works contracts for the 2007-08 school year.

**Objective**

The objective of our audit was to examine the BOCES' internal controls over purchasing. Our audit addressed the following question:

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

**Scope and Methodology**

During this audit, we examined the BOCES' internal controls over purchasing for the period of July 1, 2006 to February 5, 2008.

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 BOCES officials and their comments, which appear in Appendix A, have been considered in preparing this report. BOCES officials generally agreed with our recommendations and indicated they planned to initiate corrective action.

The Board has the responsibility to initiate corrective action. A written response to the audit findings must be prepared and filed within 90 days, and to the extent practicable, implementation of the corrective action plan must begin no later than the end of the next fiscal year, pursuant to 8 NYCRR § 170.12[e][4][c]. The BOCES must forward a copy of the plan to the State Comptroller's Office and to the State Department of Education. The plan should be available for public review in the Orange-Ulster BOCES Administration Office. For guidance in preparing the plan of action, the BOCES should refer to applicable sections in the publication issued by the Office of the State Comptroller entitled *Local Government Management Guide*.

## Purchasing

A sound internal control structure is necessary to safeguard BOCES assets and to ensure that the procurement of goods and services is prudent and economical. An effective system of controls and good management practices require the use of competition such as bids, requests for proposals (RFPs) and quotes to procure goods and services. An effective procurement process helps ensure that every claim against BOCES is subject to a thorough and deliberate review, contains enough supporting documentation to determine whether it complies with statutory requirements and policies, and that the amounts claimed represent actual and necessary expenses. Additionally, BOCES officials have a responsibility to accurately report payments to individuals that provided goods and services to BOCES and their component school districts under the Agreement.

Our review of 55 purchase and public works contracts, totaling approximately \$1.2 million, shows that BOCES officials need to improve controls over purchasing. BOCES officials did not obtain quotes for five of the 18 purchases that did not require competitive bidding. In another case, a vendor was designated as a “sole source” without any documentation to support that designation. In addition, the BOCES did not have written contracts with three of the 14 professional service providers that we reviewed and had a written contract with another that contained extremely vague payment terms. We also found payments to 21 vendors totaling \$105,000 that were not reported to the Internal Revenue Service as required.

### **Competitive Bidding**

General Municipal Law (GML) requires that bids be solicited when the cost of an item or commodity group exceeds established dollar limits. All purchase contracts in excess of \$10,000 and public works contracts in excess of \$20,000 must be awarded, after advertising for sealed bids, to the lowest responsible bidder who furnishes the required security. There are exceptions to the competitive bidding requirements. One exception occurs when there is only one possible supplier or source from which to procure goods or services.

The purpose of obtaining bids is to encourage competition in the purchase of supplies, equipment and services which 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. The BOCES developed a procurement policy to help ensure that it purchases materials, supplies and equipment at the best prices, in compliance with all applicable requirements.

We reviewed the bid documents for 23 purchase and public works contracts totaling approximately \$706,000 that required competitive bidding to comply with GML and Board policy. The BOCES generally complied with GML and Board policy, with the exception of one purchase of an air monitoring device costing \$24,660. The BOCES invoked the sole source exception for this purchase and maintained that the item was unique and could only be purchased from one vendor, based on their attendance at a risk management conference. However, we determined that responsible personnel did no research to determine whether the device was, in fact, available from only one source and did not document the basis for their belief that an advertisement for bids would produce no competition. If the sole source exception is invoked, officials should have adequate evidence that the goods and/or services in question were available from only one source. The BOCES had no supporting evidence to justify the designation.

### **Competitive Quotations**

The BOCES procurement policy requires verbal or written quotes from two vendors for purchases from \$1,000 to \$3,000 and public works contracts from \$3,000 to \$10,000, and written quotes from three vendors for purchases from \$3,000 to \$9,999 and public works contracts from \$10,000 to \$19,000. Purchase contracts up to \$1,000 and public works contracts up to \$3,000 are left to the discretion of the purchaser.

We tested 18 purchases totaling \$86,500 that required written or verbal quotes to determine if the BOCES complied with its own procurement policy. BOCES officials did not obtain the required quotes for five of these 18 purchases. BOCES officials stated that sometimes purchases are approved by the purchasing agent without the supplemental documentation even though the BOCES has very defined policies and requires employees to participate in purchasing training. Without the proper adherence to laws and established policies and procedures, BOCES officials do not have assurance that they are procuring items at the lowest possible cost.

### **Professional Services**

Competitive bidding is not required for the procurement of professional services which involve specialized skill, training and expertise; use of professional judgment or discretion; and/or a high degree of creativity. However, General Municipal Law requires BOCES to adopt policies and procedures governing the procurement of goods and services when competitive bidding is not required. An effective and comprehensive purchasing policy should require the use of requests for proposals (RFPs) for professional services to ensure that BOCES receives the desired services for the best price. In addition, the BOCES should have a written agreement with professional service providers with a clearly defined and mutually agreed-upon basis for determining entitlement

to payments. Written contracts provide a mechanism to help ensure that the fees paid to professional service providers are in accordance with Board intent. Contracts should be used to verify the fees charged and the basis for compensation to ensure that public moneys are used in a cost efficient manner.

The BOCES' purchasing policy in effect during our audit period did not require BOCES officials to use RFPs to solicit professional services. We examined 14 claims totaling approximately \$400,500 for professional services to determine whether written agreements for services were in place and payments were made at the approved contract rates. We found three professional services purchases totaling approximately \$40,000 for computer support, telephone maintenance and a comprehensive nursing program that did not have written contracts.

In addition, we identified a contract for actuarial services that did not contain clear payment terms. The BOCES paid \$4,400 to the actuary based on contract terms which stated that services would be billed at the firm's standard hourly billing rate. The vendor did not itemize the invoice to show the hours or billing rate charged. Therefore, BOCES officials could not compare the payments made to the actuary to the terms of the contract to determine if the payments were accurate.

When goods and professional services are not procured in accordance with applicable law and established policies and procedures, BOCES officials cannot be assured that goods and services of the best quality were obtained at the lowest possible price.

## Reporting

The Internal Revenue Code (IRC) and regulations of the Internal Revenue Service (IRS) requires that a Federal miscellaneous income form (Form 1099-MISC)<sup>1</sup> be prepared and filed with the IRS to report payments of \$600 or more during a calendar year for rent and personal services performed by non-employees or independent contractors. There is an exemption for payments made to corporations; however, the exemption does not apply to payments for legal services. Therefore attorneys' fees must be reported as non-employee compensation or as gross proceeds as described above to corporations that provide legal services.

The BOCES, as part of their regular business operations, processes 1099 forms in accordance with the IRC and IRS requirements. The majority of the 1099s processed are for sports officials as part of the BOCES Interscholastic Athletics Coordinator Agreement. As per

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<sup>1</sup> A 1099-MISC is a tax form used to report miscellaneous income for individuals and companies who have been paid \$600 or more in non-employee service payments during a calendar year, with the exception of royalty payments of \$10 or more.

the transmittal verification from the IRS, 513 vendors/officials were issued 1099s for a total of \$1.2 million.

We tested payments to 62 vendors totaling \$560,000 and found that payments to 21 vendors totaling \$105,000 were not reported to the IRS as prescribed by law. For example, BOCES did not report \$84,765 paid to five vendors for services they provided. In addition, payments to three law firms, 12 sports officials and two consultants reviewed were underreported by \$18,235, \$1,629 and \$425 respectively.

BOCES officials stated that their accounting software restricts the calculation of the 1099 amounts to be reported to specific budget (object) codes chosen by the administrator. Specifically, reimbursements to employees are not reportable; therefore, the object code was not flagged as a 1099 payment for the consultants. In addition, payments made to sports officials through the special education budget (object) code were excluded by the administrator upon setup. Furthermore, when a vendor is added to the system a specific field is marked if they are subject to receive a 1099. This field was not marked for the five vendors whose payments were not reported.

Because of the under reporting of non-employee payments, BOCES did not comply with Federal law. Failure to correctly report payments to non-employees can cause under reporting of taxable income by the recipient and underpayment of taxes subject to penalties and interest.

## **Recommendations**

1. BOCES officials should obtain competitive bids for purchases over \$10,000 as required by General Municipal Law and BOCES policy. If it is determined that the purchase is a sole source, BOCES officials should maintain documentation showing that the goods and/or services in question were available from only one source.
2. The purchasing agent should ensure that the required number of quotes are obtained and documented prior to approving purchase orders.
3. The Board should enter into written agreements with all professional service providers. These agreements should clearly state the terms of the contract stipulating the services to be provided and the basis for compensation.
4. BOCES officials should ensure that the staff responsible for preparing 1099s receives adequate training.

5. BOCES officials should implement procedures to properly verify the 1099 information before issuance.
6. BOCES officials should review non-employee payments to vendors and determine whether they need to issue 1099s or if they need to correct errors in previously issued 1099s.

**APPENDIX A**  
**RESPONSE FROM BOCES OFFICIALS**

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

ADMINISTRATION  
**Martin D. Handler, Ed.D.**  
Interim District Superintendent  
**Terrence L. Olivo**  
Chief Operating Officer  
**Marguerite A. Flood**  
Assistant Superintendent for Personnel  
**Deborah McBride Heppes**  
Assistant Superintendent for Finance  
**Mary Ann Wilson, Ed.D.**  
Assistant Superintendent for Instruction  
**Karen L. McGuckin**  
Clerk of the Board



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**Dorothy Slattery**

July 28, 2008

[REDACTED]  
Office of the New York State Comptroller  
Newburgh Regional Office  
33 Airport Center Drive, Suite 103  
New Windsor, NY 12553

Dear [REDACTED]

As requested, attached please find Orange-Ulster BOCES Audit Response to the New York State Comptrollers' Office preliminary draft findings.

If you have any questions or need further information, please contact me.

Sincerely,

Deborah McBride Heppes  
Assistant Superintendent for Finance

Attachment  
[REDACTED]

## New York State Office of the Comptroller

### Audit Response

#### **Competitive Bidding - Sole Source Procurement**

The Purchasing Agent and her assistant write, advertise, and facilitate over 100 bids each fiscal year. These bids are prepared both for internal purchases ranging from specialized school equipment to detailed technology equipment, as well as external purchases as a service through our Cooperative Purchasing Co-ser. The State examined in detail several bids that were detailed and complex procuring numerous items in each bid. The field auditors had many strong positive comments as to the quality of those bids. The BOCES considers cooperative bidding a high priority in support of public trust.

The item purchased through the Risk Management Cooperative Service was a specialized piece of equipment of a highly technical nature. This piece of equipment was categorized by Risk Management as Sole Source because of specific capabilities of the equipment that the manufacturer offered. Purchasing accepted that affirmation. In the future, such decisions will be evidence based.

#### **Competitive Quotations**

The purchasing function at the BOCES is decentralized by division. Quotes required by the purchasing policy were not always attached to the final documentation for payment that is sent to the Business Office. Because Purchase Orders were previously sent to the Business Office as hard copy documents all pertinent information was attached and archived with the P.O. When decentralized electronic P.O.'s were implemented the hard copy information that typically was attached was housed in each division. Out of this finding a new procedure has been implemented. All required quotes are required to be scanned and attached electronically in the notes section of the Purchase Order. Small portable scanners have been purchased for distribution at this summer's purchasing trainings to allow for staff flexibility and accuracy.

#### **Professional Services**

Contractual agreements within the BOCES have been identified to include several different types of contractual agreements. Some examples where contracts are used at the BOCES are: Adult Education uses them for agreements with businesses to deliver classes, Harriman

Learning Center / Professional Development uses them to contract with vendors for educational courses for teachers, Special Education uses them for consultants who provide medical services, security, software support, and Medicaid consulting services, The Business Office uses them for attorney's services and other uses.

Because of the multitude and varying nature of the types of contracts that exist in the BOCES environment, we as an organization have identified many types of contracts and continue to standardize contracts throughout our organization. An initiative has been started at the Director and Cabinet level to accumulate and review all contracts in the BOCES and put together a contract guide for best practices and procedures.

### Reporting – 1099's

While the 1099 reporting issues came to the forefront in the State Comptroller's audit, it had already been identified as a problem area and was a topic of Business Office meetings where progress in this area had been made.

The 2007 1099's were audited for the first time by the claims auditor to elevate the accuracy of these documents.

During the review process that takes place before 1099's are transmitted electronically to the IRS, it was determined there were system programming issues with the [REDACTED] accounting software. Accounting software packages typically capture payments to be reported as 1099 income through the vendor setup area where a box is checked to identify the vendor as a 1099 vendor. It was discovered that some payments made to vendors' setup as 1099 vendors were omitted from totals on 1099's. Through questioning [REDACTED] it was discovered that not only would a vendor need to be set up as a 1099 vendor, the payments made to them would be required to be paid against budget codes that were determined through setup that would capture 1099 payments. Therefore if a vendor was paid through an object code that was not earmarked as 1099 budget code, and properly marked as a 1099 vendor the payment would not be calculated in the total. This caveat was created in [REDACTED] to eliminate payments to employees for mileage reimbursements from being captured as 1099 transactions. This feature of [REDACTED] deviates from customary treatment of accounting packages for 1099 transactions, as well as the previously utilized accounting software at the BOCES.

An enhancement request will be made to [REDACTED] to change the design feature of the way that the system captures these transactions from the way it is now to the standard feature of most

accounting packages where the vendor setup screen selection will be the only way 1099 transactions are captured for reporting.

## 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 BOCES 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.

During the initial assessment, we interviewed appropriate BOCES officials, performed limited tests of transactions and reviewed pertinent documents, such as BOCES 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 BOCES' financial transactions as recorded in its databases. Further, we reviewed the BOCES' internal controls and procedures over the computerized financial databases to help ensure that the information produced by such systems was reliable.

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. Based on that evaluation we determined that controls appeared to be adequate and limited risk existed in most of the financial areas we reviewed. We then decided upon the reported objective and scope by selecting for audit that area most at risk. We selected purchasing for further audit testing. To accomplish the objective of this audit and obtain valid audit evidence, our procedures included the following steps:

- We reviewed current BOCES policies and procedures relevant to purchasing.
- We interviewed key personnel to determine the process for requisitioning goods or services, approvals required, and the procedure for locating a vendor.
- We interviewed key personnel to determine the process for authorization of payment to the vendor.
- We examined RFP and bidding documentation to determine whether the procurement of professional services and purchases were made in accordance with Board policy and legal requirements.
- We examined claims for evidence of audit and approval for payment.
- We compared contracts to claims to determine proper payment.
- We examined and tested 1099 forms for accuracy.

- We reviewed pertinent documents including cancelled checks, bank statements, warrants, cash disbursement journals, bidding packages and various other accounting records and financial reports to determine if cash disbursement transactions were properly initiated, approved and recorded.

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 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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