

# Town of Crawford

## Town Clerk

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**NOVEMBER 2022**

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OFFICE OF THE NEW YORK STATE COMPTROLLER  
**Thomas P. DiNapoli, State Comptroller**

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# Report Highlights

## Town of Crawford

### Audit Objective

Determine whether collections in the Town of Crawford (Town) Town Clerk's (Clerk's) office were properly accounted for, reported and deposited in a timely manner.

### Key Findings

The former Clerk did not properly account for, report, deposit, record and remit all collections to the appropriate parties in a timely and accurate manner. As a result of our audit and investigation, the former Clerk pleaded guilty to third-degree grand larceny and first-degree tampering with public records, and she agreed to pay \$21,296 in restitution before sentencing. In August 2020, the former Clerk was sentenced to five years of probation and 1,000 hours of community service. The following conditions contributed to the theft of money and its concealment.

- A lack of adequate controls and oversight.
- Lack of an annual Board audit.
- Inadequate segregation of duties and the lack of compensating controls.
- Lack of monthly bank reconciliations and accountabilities.
- Maintenance of inadequate cash collection records.

### Key Recommendations

The Clerk should:

- Deposit all collections intact and in a timely manner.
- Ensure monthly collections are recorded, reported and remitted accurately and in a timely manner.

The Board should perform, or obtain, a comprehensive annual audit of the Clerk's records.

Town officials generally agreed with our findings and indicated they have begun to initiate corrective action. Appendix B includes our comment on an issue Town officials raised in their response.

### Background

The Town, located in Orange County, is governed by an elected Town Board (Board) composed of the Town Supervisor (Supervisor) and four Board members. The Board is responsible for the general oversight of operations and finances, including performing an annual audit of the Clerk's records.

The Supervisor is the chief executive and chief fiscal officer responsible for maintaining custody of funds.

The Clerk is elected and collects fees for a variety of purposes, including birth and death certificates, marriage licenses, senior center and park pavilion rentals, dog licenses and environmental licenses. Generally, all fees received by the Clerk are the property of the Town or New York State (NYS) and should be remitted monthly to the Supervisor and other appropriate agencies.

### Quick Facts

Former Clerk		
<b>Tenure</b>	December 19, 2013 – January 25, 2019	
<b>Fees Collected</b>	\$237,052	
Missing Records		
Record	Transactions	Total Amount
<b>Duplicate Receipts</b>	2,267	\$160,617
<b>Source Documents</b>	2,529	\$142,217

### Audit Period

January 1, 2014 – March 31, 2019

# Town Clerk

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The New York State Police (NYSP) contacted the Office of the New York State Comptroller to assist them in their investigation into allegations of fraud committed in the Crawford Town Clerk's office. On January 22, 2019, the former Clerk was arrested and charged with third-degree grand larceny, first-degree tampering with public records, and second-degree falsifying business records. On February 13, 2020, the former Clerk pleaded guilty to third-degree grand larceny and first-degree tampering with public records. The former Clerk agreed to pay \$21,296 in restitution to the Town before sentencing. On August 28, 2020, the Clerk was sentenced to five years of probation and 1,000 hours of community service.

## **How Should the Clerk Record, Deposit, Disburse and Report Collections?**

New York State Town Law (Town Law) Section 30 requires the clerk to deposit all fees collected within three business days after total collections exceed \$250. In addition, Town Law Section 27 requires the clerk to submit a monthly statement of all money received and remit such money to the supervisor on or before the 15th of the month following receipt. The clerk also must report and remit collections to certain State agencies (Department of Agriculture and Markets, Department of Health and Department of Environmental Conservation) in a timely manner.

Monthly bank reconciliations and accountability analyses should be completed to compare current assets to current liabilities, which enables the clerk to verify the accuracy of financial records, reports and remittances to the supervisor and other parties. In addition, the clerk is required to account, at least annually, to the board for all receipts and disbursements.

The clerk must properly account for all transactions by promptly and accurately recording amounts collected, depositing receipts intact, and reporting and remitting money to the appropriate parties. Proper receipts serve as evidence of individual collections and help ensure accounting records are complete and accurate. When there is no other evidence of collection (e.g., a copy of a license or permit), the clerk should issue a duplicate press-numbered receipt documenting the payer, date, purpose, amount and type of payment received (e.g., cash, check or money order) with a copy retained to support the collection.

## **The Former Clerk Misappropriated Cash Collected for Fees and Licenses**

We reviewed the former Clerk's cash collections during the period January 1, 2017 through January 25, 2019<sup>1</sup> and found that the former Clerk collected at least \$138,409 consisting of \$71,696 in checks and \$66,713 in cash. However, these

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<sup>1</sup> We obtained bank records covering the period January 20, 2017 through March 28, 2019. Therefore, we could not verify shortages indicated in the records prior to this date. Collections deposited in the period reviewed included transactions from the period November 1, 2016 through January 25, 2018.

collections were not deposited intact and in a timely manner, resulting in a cash shortage of \$25,825 and \$715 in checks that were not deposited (Figure 1).

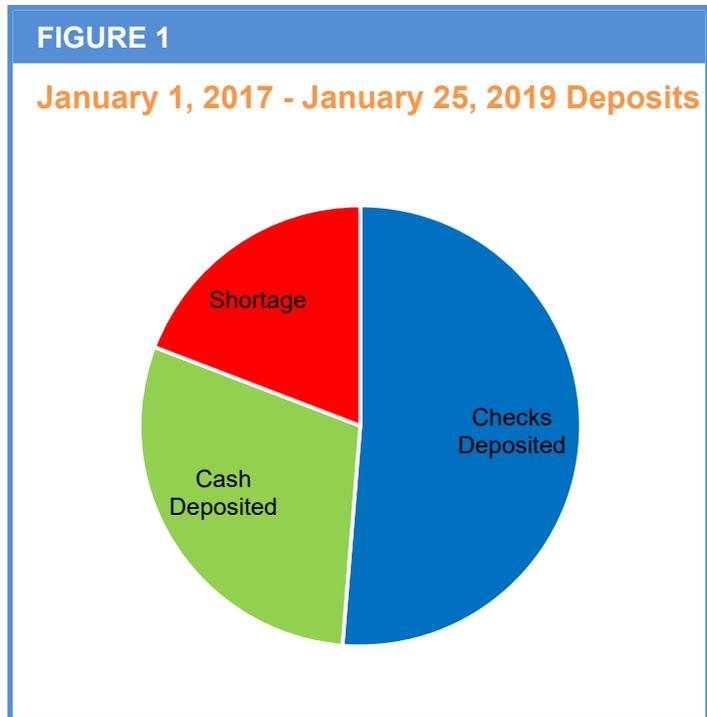
While deposits are required to be made three days after collection, on average, collections were deposited 41 days after collection, with some deposits being as many as 190 days late.

We further analyzed the collections within this period to determine how the cash shortage occurred and found that the former Clerk committed a check for currency substitution skimming scheme to conceal her theft. Check for currency substitution is a skimming scheme where a person under-records or does not record the collection of a check and removes cash in the same amount. This causes the total recorded receipts to match the cash receipts deposited, but the payments in currency are lower and replaced by the check that was under-recorded or not recorded at all.

For example, on September 6 and 7, 2017, the former Clerk collected and deposited, but did not record, \$1,350 in checks for various Clerk fees including senior center rentals, park pavilion rentals, birth certificates and dog licenses. Within that same period, the former Clerk collected \$1,387 in cash for environmental licenses that were recorded in financial systems for both the NYS Department of Environmental Conservation (DEC) and Clerk's office.

Since the DEC directly withdrew its proceeds from the former Clerk's bank account, it was essential that funds were available to cover this withdrawal. By not recording the checks collected for other Clerk fees and depositing those funds, it provided the former Clerk with the opportunity to skim the cash collected from the environmental licenses and substitute it with the checks to ensure funds were available to cover the DEC automatic withdrawal that was made on September 18, 2017.

According to the Supervisor, Town officials began to have concerns regarding the former Clerk in September 2018 when reports were submitted late or not at all. However, we found that monthly reports for the Clerk's office were consistently submitted late throughout the audit period. The Town bookkeeper performed an analysis of the former Clerk's collections and identified discrepancies, which



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resulted in Town officials hiring their independent auditor to conduct an internal audit of the Clerk's office in January 2019. Subsequently, Town officials referred their concerns to the NYSP.

The \$25,825 cash shortage identified was based on the records available. To determine the possibility of additional misappropriation, we compared all collections within the audit period to the amount recorded in the cash receipts journal and found that 366 collections were either not recorded or were under-recorded by approximately \$39,591.<sup>2</sup> Because the former Clerk under-recorded or did not record collections to conceal misappropriation, the trend of unrecorded collections in prior years indicates that it is likely additional funds were misappropriated. However, we could not verify any additional misappropriation due to the former Clerk's destruction of records and lack of bank records available to the audit team prior to January 2017.

Overall, the former Clerk had the opportunity to misappropriate cash receipts because of the following lack of controls and Board oversight:

- There was an inadequate segregation of duties, which allowed the former Clerk to collect, record, and deposit cash receipts. Monthly bank reconciliations and accountabilities were also not performed to compensate for the inadequate segregation of duties.
- Cash collection records were inadequate, as discussed in more detail below.
- The Board did not conduct an annual audit of the Clerk's records, as discussed in more detail below.

The lack of an adequate annual Board audit helped the former Clerk conceal the cash shortage until January 2019. If Town officials had addressed the internal control weaknesses earlier, they may have been able to prevent this theft or, at a minimum, detect it within a reasonable timeframe.

### **The Former Clerk Did Not Properly Remit or Report Monthly Collections**

We reviewed all of the former Clerk's monthly reports within the audit period and found that collections were not properly reported or remitted to the Supervisor or NYS agencies. Overall, \$237,052 in Clerk fees were collected within the period based on the records available and only \$191,860 was reported and remitted. This resulted in a \$45,192 shortage to the Town and NYS agencies (Figure 2).

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... [T] he trend of unrecorded collections in prior years indicates that it is likely that additional funds were misappropriated.

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<sup>2</sup> Some of the transactions that were not recorded or were under-recorded represent part of the \$25,825 shortage.

**Figure 2: Remittance of Clerk Fees<sup>a</sup>**

Years	Collected	Remitted to Supervisor	Remitted to NYS Agencies	Total Remitted	Shortage
2014	\$28,255	\$16,731	\$11,381	\$28,112	(\$143)
2015	33,413	19,928	12,535	32,463	(950)
2016	34,518	19,885	12,547	32,432	(2,086)
2017	59,456	28,566	16,051	44,617	(14,839)
2018	71,435	35,844	14,206	50,050	(21,385)
2019 <sup>b</sup>	9,975	4,067	118	4,185	(5,790)
<b>Total</b>	<b>\$237,052</b>	<b>\$125,022</b>	<b>\$66,838</b>	<b>\$191,860</b>	<b>(\$45,192)</b>

a) Some of the calculations do not foot due to rounding.

b) This includes collections through January 2019 because the former Clerk resigned on January 25, 2019.

Most of the shortage can be attributed to the Town, as the fees due to NYS agencies were generally remitted accurately. We reviewed the Clerk’s office bank account balance as of January 25, 2019 (former Clerk’s resignation date) and found that there was only \$11,050 remaining in the account. Because the remaining funds were not sufficient to cover the shortfall, there were \$8,317 in collections, in addition to the \$25,825 cash shortage, that were unaccounted for (Figure 3). While this shortage could be additional theft, we could not verify that the additional unaccounted for collections were misappropriated due to the lack of bank records available prior to January 2017.

**Figure 3: Additional Collections Unaccounted For**

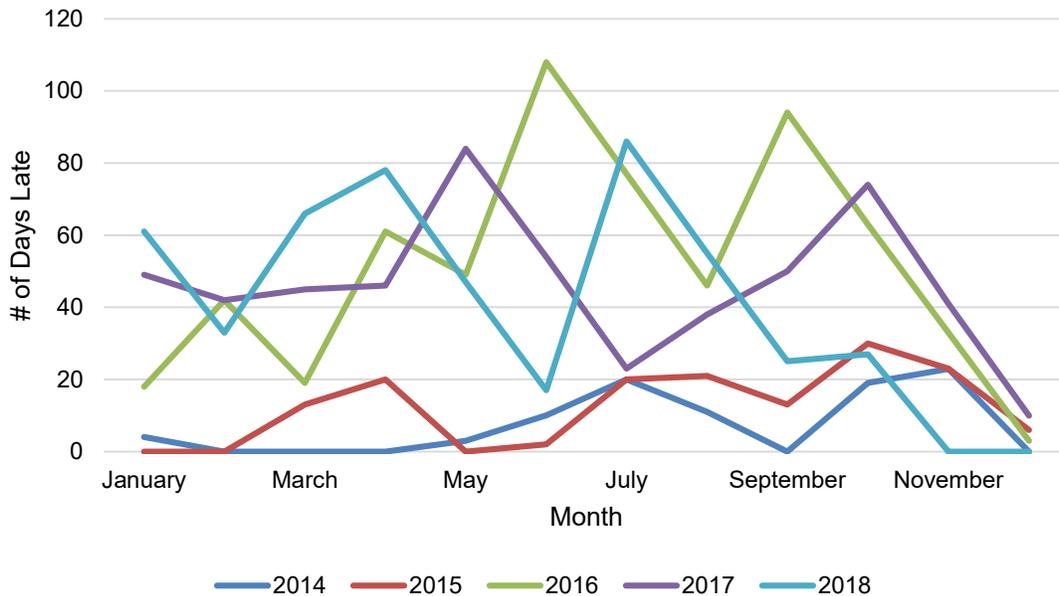
Remittance Shortage	(\$45,192)
Cash Shortage	25,825
Bank Balance as of January 25, 2019	11,050
<b>Additional Collections Unaccounted For</b>	<b>(\$8,317)</b>

We also found that the former Clerk did not file reports or timely remit collections to the Supervisor in 50 of the 60 months (83 percent) from 2014 through 2018 (Figure 4). On average, the former Clerk filed reports and remitted collections to the Supervisor 32 days late and as many as 108 days late.

On average, the former Clerk filed reports and remitted collections to the Supervisor 32 days late. ...

**FIGURE 4**

**Number of Days Late for Monthly Reporting and Remittance**



Although the former Clerk consistently submitted reports and remitted collections late, Town officials did not address the issue until 2018. As a result, the former Clerk was able to skim revenue from the Town for multiple years without detection. The longer money remains unremitted, the greater the risk of money being lost or misappropriated.

**The Former Clerk Did Not Maintain Adequate Collection Records**

We reviewed cash collection records for the period January 1, 2014 through March 31, 2019 and found that the former Clerk did not maintain adequate records. Specifically, we identified missing duplicate receipt books, missing source documents, unrecorded or under-recorded cash collections, untimely recording of cash collections in the financial application, and deposit slips that were not detailed. To identify the total amount of fees collected within the audit scope, we reviewed all available cash collection records (source documents, duplicate receipt books, deposit composition, cash receipts journals) and found the following deficiencies:

- The Clerk’s office maintained a press-numbered duplicate receipt book to provide customers with a receipt and retain a copy in the book for their

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records. However, we identified 2,267 transactions totaling \$160,617 where duplicate receipts were either not issued or not maintained. Duplicate receipt books were missing in their entirety for the following periods: August 17, 2016 - December 31, 2016; January 1, 2017 - December 31, 2017; and January 1, 2018 - December 6, 2018.

- We reviewed all 4,488 collections totaling \$247,572 based on the records available (cash receipts journal, bank records and duplicate receipts) and traced them to source documents (e.g., license copies and rental agreements). However, we could not locate source documents for 2,529 collections totaling \$142,217.
- When collections were recorded, they were not always recorded in a timely manner. Some collections were recorded in the Clerk's financial application as many as 118 days after receipt.
- We reviewed deposit slips and found that the Clerk only indicated the total amount of cash and checks deposited. Individual check numbers and amounts were not itemized on the deposit slips.

According to Town officials, the former Clerk destroyed various cash collection records related to the Clerk's office before her resignation on January 25, 2019. While we were able to identify collections by the Clerk through various sources of evidence (financial system, receipts, source documents and deposit composition), there may have been additional collections that we could not identify due to inadequate records and records that were destroyed. When adequate records are not maintained, it is difficult for officials to verify that all fees collected were deposited intact and reflected on monthly reports. Because we cannot be sure we were able to identify all cash collections, it is likely that there are additional missing receipts that are not included in the \$25,825 cash shortage identified or in the \$8,317 of additional unaccounted for fees detailed in this report.

### **Why Should the Board Conduct a Comprehensive Annual Audit of the Clerk's Office?**

An audit can help determine whether public money is being spent and handled properly, and provides oversight and review of financial operations. The board is responsible for conducting, or causing to be conducted, an annual audit of the clerk's records and reports to verify the clerk has established an internal control system to ensure an adequate segregation of duties, and that the receipts and disbursements are properly recorded in a timely manner. Specifically, one individual should not have the ability to authorize, execute and record a transaction or control the entire cash receipts and disbursements processes.

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[W]e identified 2,267 transactions totaling \$160,617 where duplicate receipts were either not issued or not maintained.

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...[T]he former Clerk destroyed various cash collection records. ...

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Because the clerk is a separately elected official with control over operations, it is essential that the board perform a comprehensive annual audit of the clerk's operations. This periodic audit of the clerk's financial operations should be thorough. When done properly, an audit can provide board members with an understanding of those operations, which is essential to effective oversight.

### **The Board Did Not Conduct a Comprehensive Annual Audit of the Clerk's Office**

The Board did not conduct a comprehensive annual audit of the former Clerk's records and reports. While the Board engaged an external auditor to prepare annual financial statements, it did not conduct an adequate review of the Clerk's office until January 2019, after the former Clerk's resignation. This review identified numerous deficiencies in the former Clerk's records.

Had the Board performed such review of these records (supporting books, receipts, and canceled checks) annually, it would have been alerted to the fact that the Clerk had not performed monthly bank reconciliations and did not deposit receipts in a timely manner. The Board may have also detected and prevented the theft committed by the former Clerk.

### **What Do We Recommend?**

The Clerk should:

1. Ensure all money is deposited no later than the third business day after the total exceeds \$250 and deposits are made intact.
2. Accurately record amounts collected in a cash receipts journal.
3. Ensure that all collections and reports are remitted timely and accurately to the Supervisor and the various NYS agencies as required by law.
4. Issue and retain press-numbered duplicate receipts for all money collected.
5. Maintain all records, books and papers including the duplicate cash receipts and required source documents.
6. Ensure all deposit slips are detailed enough to identify the deposit's composition.

The Board should:

7. Ensure the Clerk submits monthly reports accurately and in a timely manner.

- 
8. Ensure the Clerk prepares monthly bank reconciliations and accountability analyses.
  9. Ensure the Clerk provides an annual accounting for all receipts and disbursements.
  10. Perform a comprehensive annual audit of the Clerk's records and reports.

# Appendix A: Response From Town Officials



SUPERVISOR (845) 744-5010  
POLICE (845) 744-5000  
HIGHWAY (845) 744-8069

121 State Route 302, Pine Bush, NY 12566  
www.townofcrawford.org

TOWN CLERK (845) 744-2020  
ASSESSORS (845) 744-3721  
BUILDING INSP. (845) 744-3912

November 2, 2022

Dara Disko-McCagg  
33 Airport Drive, Suite 103  
New Windsor, NY 12553

Dear Dara Disko-McCagg

This letter shall serve as our Corrective Action Plan and Response for the Town of Crawford Town Clerk Report of Examination 2021M-082. We do not dispute the findings with the exception that the Town Board hires an outside auditor, with the skill and expertise needed, to conduct the annual audit of the Clerk's records. Enclosed please see the current Clerk's response addressing recommendations one through six.

See  
Note 1  
Page 13

The Town Board and Supervisor have put into effect, policies that address recommendations seven through ten. These include the assistant bookkeeper auditing the Clerk's activities, as well as implementing a more in-depth annual audit of the Clerk's records and reports along with every other department in the town. I have also enclosed the latest results from our audit, that is completed by said outside auditors, which addresses their scope of services and findings.

The Town of Crawford strives to maintain reasonable staffing levels and control costs to our taxpayers. We would like to take the time to thank the Office of the State Comptroller for working with us on this unfortunate incident.

Sincerely,

Charles E. Carnes  
Town Supervisor

Cc: Office of the New York State Comptroller  
Jessica Kempter, Town Clerk  
Members of the Town Board



SUPERVISOR (845) 744-5010  
POLICE (845) 744-5000  
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www.townofcrawford.org

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ASSESSORS (845) 744-3721  
BUILDING INSP. (845) 744-3912

October 20, 2022

Supervisor Carnes and Town Board  
Town of Crawford  
121 State Route 302  
Pine Bush, NY 12566

Re: Town of Crawford – Town Clerk – Report of Examination  
2021M-082

This office has received the preliminary draft finding from the examination of January 1, 2014-March 31, 2019 from the Office of the State Comptroller. The following is my response and the steps taken to correct the deficiencies outlined and as recommended:

1. ***“Ensure all money is deposited no later than the third business day after the total exceeds \$250 and deposits are made intact.”***

When funds are received in this office, the Town Clerk fills out the relevant information into a pre-numbered, duplicate-copy cash receipt log book stating the customer’s name, date, amount, nature of the receipt and the form of payment. All recordings in this log book will be entered into the Town Clerk’s [REDACTED] system. The monies will then be deposited no later than the third business day after the total exceeds \$250 if not sooner.

2. ***“Accurately record amounts collected in a cash receipts journal.”***

When funds are received in this office, the Town Clerk fills out the relevant information into a pre-numbered, duplicate-copy cash receipt log book stating the customer’s name, date, amount, nature of the receipt and the form of payment. The Town Clerk’s office retains all cash receipt log books for a minimum of five years.

3. ***“Ensure that all collections and reports are remitted timely and accurately to the Supervisor and the various NYS agencies as required by law.”***

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The Town Clerk's office submits a monthly report to the Supervisor and Town Board of monies received and other agencies as required. The Town Clerk's office turns over the funds to the Town and submits a monthly report prior to the 15<sup>th</sup> of each month.

4. ***"Issue and retain press-numbered duplicate receipts for all money collected."***

When funds are received in this office, the Town Clerk fills out the relevant information into a pre-numbered, duplicate-copy cash receipt log book stating the customer's name, date, amount, nature of the receipt and the form of payment for all money collected in this office.

5. ***"Maintain all records, books and papers including the duplicate cash receipts and required source documents."***

The Town Clerk's office will retain all records, books and papers including the duplicate cash receipt and required source documents for the time period set forth in the Retention and Disposition Schedule for New York Local Government Records.

6. ***"Ensure all deposit slips are detailed enough to identify the deposit's composition."***

The Town Clerk's office produces detailed deposit slips and keeps copies of the slip and checks associated on file with supporting documentation for each deposit.

Since the former Town Clerk resigned abruptly I have worked diligently to organize, maintain and preserve accurate financial records.

Sincerely,



Jessica M. Kempter  
Town Clerk

## Appendix B – OSC Comment on the Town’s Response

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### Note 1

The Board did not conduct an adequate review of the Clerk’s office until January 2019.

## 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. To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We interviewed Town officials and employees, observed the cash collection process in the Clerk's office, and reviewed Clerk's office records and reports to gain an understanding of operations and Board oversight.
- We reviewed all available source documents, duplicate receipt books, deposit composition, DEC reports and cash receipts journals from the financial system to identify the total amount of fees collected within the audit scope. Because records were destroyed, we reviewed all documentation available to get the most accurate representation of the cash collected by the former Clerk.
- We compared the total amount collected to the amount recorded in the Clerk's financial system to determine whether any collections were not recorded or were under-recorded, and whether collections were recorded in a timely manner.
- We traced each cash collection during the period January 1, 2017 through January 25, 2019 to the deposit composition records to determine whether they were deposited intact and in a timely manner. We obtained bank records covering the period January 1, 2017 through March 28, 2019. Collections deposited in this period included transactions from the period November 1, 2016 through January 25, 2019. Additionally, we only included collections prior to January 1, 2017, if we were able to clearly match it to the deposit composition. Using our professional judgment, we determined that this was the most accurate and conservative approach and would ensure that we did not include any collections that may have been deposited at an earlier date in which we did not have deposit composition for.
- We traced all collections identified in our review to the monthly remittances to the Supervisor and NYS agencies to determine whether the collections and reports were reported and remitted accurately and in a timely manner.
- We analyzed the data from the cash receipts journals maintained in the Clerk's financial system to identify any unusual increases or decreases, manipulation of records, voided transactions, and gaps in receipt sequence.
- We reviewed the Clerk's banking activity to determine whether there were any illegitimate withdrawals, transfers or payments made.

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

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

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law. 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 in the Clerk's office.

## Appendix D: Resources and Services

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### **Regional Office Directory**

[www.osc.state.ny.us/files/local-government/pdf/regional-directory.pdf](http://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](http://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](http://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](http://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](http://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](http://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](http://www.osc.state.ny.us/local-government/required-reporting)

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

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### **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](http://www.osc.state.ny.us/local-government/academy)

## Contact

Office of the New York State Comptroller  
Division of Local Government and School Accountability  
110 State Street, 12th Floor, Albany, New York 12236

Tel: (518) 474-4037 • Fax: (518) 486-6479 • Email: [localgov@osc.ny.gov](mailto:localgov@osc.ny.gov)

[www.osc.state.ny.us/local-government](http://www.osc.state.ny.us/local-government)

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

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**NEWBURGH REGIONAL OFFICE** – Dara Disko-McCagg, Chief of Municipal Audits

33 Airport Center Drive, Suite 103 • New Windsor, New York 12553-4725

Tel (845) 567-0858 • Fax (845) 567-0080 • Email: [Muni-Newburgh@osc.ny.gov](mailto:Muni-Newburgh@osc.ny.gov)

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