

# Suffern Central School District

## Financial Condition

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OCTOBER 2019

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

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# Report Highlights

## Suffern Central School District

### Audit Objective

Determine whether the Board and District officials effectively managed the District's general fund financial condition.

### Key Findings

- Over the last five years, budgeted expenditures were overestimated by a total of \$16.4 million leading to \$13.1 million of the appropriated fund balance not being used.
- The tax certiorari reserve may be overfunded by \$13.4 million based on past settlement rates.
- The District does not have a comprehensive multiyear financial plan.

### Key Recommendations

- Adopt budgets that reflect realistic estimates for expenditures based on historical trends or other identified analyses.
- Review reserves to evaluate if they are necessary and reduce unneeded reserve funds in accordance with statutes.
- Approve a comprehensive multiyear financial plan.

District officials disagreed with certain aspects of our findings and recommendations, but indicated they planned to implement some of our recommendations. Appendix B includes our comments on issues raised in the District's response letter.

### Background

The Suffern Central School District (District) is located in the Town of Ramapo and serves students in the communities of Airmont, Hillburn, Montebello, Sloatsburg, Suffern, Tallman and Monsey in Rockland County.

The elected seven-member Board of Education (Board) is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools is the District's chief executive officer, responsible for its day-to-day management including budget development and administration. The Director of Business Operations is responsible for the District's business operations.

#### Quick Facts

<b>2018-19 Budgeted Appropriations</b>	\$139.9 million
<b>Number of students</b>	4,131
<b>2018-19 Beginning General Fund Balance</b>	\$41.6 Million

### Audit Period

July 1, 2017 – April 30, 2019. We extended our scope back to July 1, 2014 to analyze financial trends.

# Financial Condition

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## What Is Effective Financial Management?

A board should adopt realistic and structurally balanced budgets based on historical or other known factors, in which recurring revenues finance recurring expenditures. A board may appropriate a portion of fund balance to help finance the next year's budget and should comply with the New York State Real Property Tax Law<sup>1</sup> that limits the amount of unrestricted fund balance to no more than 4 percent of the next fiscal year's budget.

The board may establish reserves to restrict a portion of fund balance for specific purposes in compliance with statutory requirements. New York State Education Law<sup>2</sup> authorizes a board to establish a tax certiorari reserve to pay judgments and claims resulting from tax certiorari proceedings. Money in a tax certiorari reserve fund is deemed "reasonably required" to pay a judgment or claim if the proceeding or claim has not been finally determined or otherwise terminated or disposed of after the exhaustion of all appeals. District officials should develop a policy for funding reserves and determine how much should be accumulated, how and when the funds will be used and review their reserves to ensure the amounts are reasonable. District officials should be transparent about funding reserves by adopting budgets that include appropriations to increase reserves rather than by funding reserves with the proceeds from operating surpluses.

Encumbrances are commitments related to unperformed executory contracts for goods or services.<sup>3</sup> Encumbrances can be recorded to enhance budgetary control and document the commitment of resources; however, encumbrances should not be recorded or reported unless they are valid.

A district should adopt a fund balance policy to help ensure it complies with the statutory limit and establishes the desired level for unrestricted fund balance. District officials should prepare and the Board should approve, a multiyear financial plan based on reasonable estimates that project future revenues, expenditures, reserve balance amounts and fund balance amounts. Effective multiyear plans project a district's needs and financing over a three- to five-year period and should be monitored and updated on a continuing basis.

## Expenditures Were Overestimated and Appropriated Fund Balance Was Not Used

We compared budgeted appropriations to actual expenditures for 2014-15 through 2018-19<sup>4</sup> and found that District officials overestimated appropriations

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1 Section 1318

2 Section 3651

3 Refer to our Accounting Reporting Manual available at [www.osc.state.ny.us/localgov/pubs/arm.pdf](http://www.osc.state.ny.us/localgov/pubs/arm.pdf) chapter 6

4 Figures for 2018-19 are projected.

by a total of over \$16.4 million or an average of \$3.3 million per year. The most significant variances were for health insurance (\$4 million), salaries for sixth through eighth grade teachers (\$2.8 million) and salaries for kindergarten through third grade teachers (\$2.7 million).

**Figure 1: Estimated vs Actual Appropriations**

	2014-15	2015-16	2016-17	2017-18	2018-19 Projected	Total
<b>Appropriations</b>	\$130,372,327	\$131,693,736	\$134,580,881	\$137,285,470	\$139,914,833	<b>\$673,847,247</b>
<b>Actual Expenditures</b>	\$124,170,128	\$128,146,930	\$131,555,030	\$136,920,135	\$136,661,837	<b>\$657,454,060</b>
<b>Overestimated Appropriations</b>	\$6,202,199	\$3,546,806	\$3,025,851	\$365,335	\$3,252,996	<b>\$16,393,187</b>
<b>Percentage Overestimated</b>	4.99%	2.77%	2.30%	0.27%	2.38%	<b>2.49%</b>

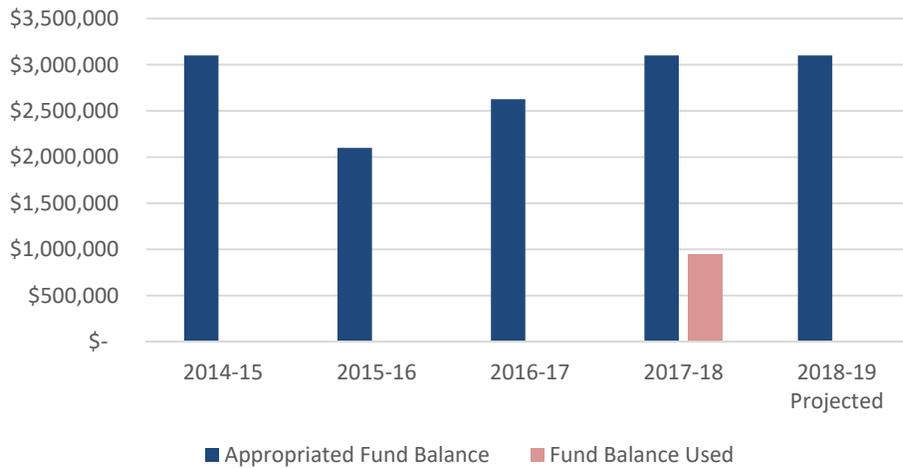
Although the Board members are provided quarterly reports with budget-to-actual figures for the current fiscal year, they are only provided with budget-to-budget figures from year-to-year during the budget process. As a result, the Board is not comparing actual figures from the previous year when it is preparing budgets. Further, the Director of Business Operations told us that the District consistently budgets for all personnel who are on leave regardless of whether the personnel were expected to return. As a result, the District is budgeting for appropriations that are not expected to be expended.

By overestimating appropriations, the Board may have given taxpayers the impression that it needed to both increase taxes and use appropriated fund balance to close budget gaps. However, due to the overestimated appropriations, the District realized operating surpluses in four of the last five years<sup>5</sup> totaling \$9.6 million, or an average of over \$1.9 million per year. As a result, from 2014-15 through 2018-19, the Board appropriated approximately \$14 million in fund balance, but only used \$938,715 in one year of the five-year period, leading to \$13.1 million in unused appropriated fund balance.

<sup>5</sup> This includes a projected surplus of \$691,977 for 2018-19.

**FIGURE 2**

**Appropriated Fund Balance**

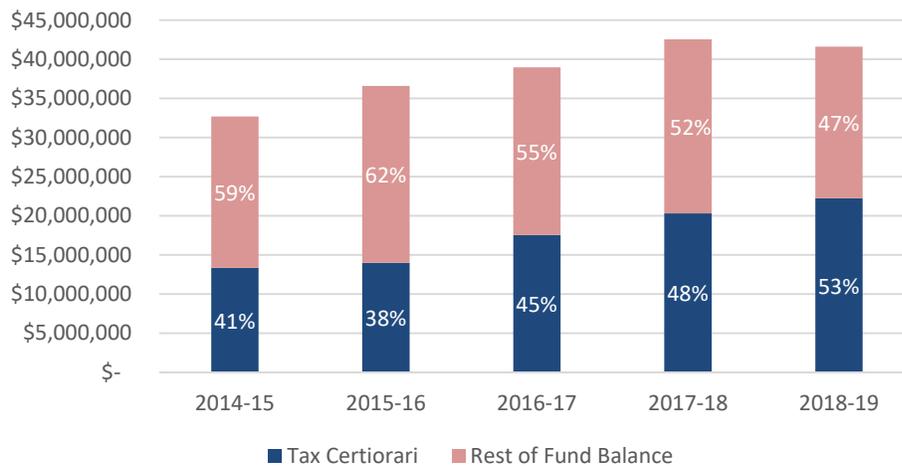


By appropriating fund balance each year that was not needed to finance operations, the District was, in effect, reserving fund balance in a manner not provided for by statute and circumventing the statutory limit.

**The Tax Certiorari Reserve May Be Overfunded and Reserve Policy Is Not Comprehensive**

As of July 1, 2018, the District reported six general fund reserves<sup>6</sup> totaling approximately \$27.5 million. We found that the tax certiorari reserve had a balance of \$13,356,317 as of July 1, 2014 and a balance of \$22,228,718 as of July 1, 2018, an increase of about \$8.9 million, or 67 percent, over a five-year period. As a result, the tax certiorari reserve made up 53 percent of the District’s fund balance as of June 30, 2018.

<sup>6</sup> Insurance, capital, tax certiorari, retirement, unemployment and employee benefit accrued liability

**FIGURE 3****Total Fund Balance, Beginning**

We reviewed all tax certiorari settled claims from July 1, 2014 through July 1, 2018 and determined that the average settlement rate was 35 percent. The District had \$22,228,718 in outstanding claims as of July 1 2018. We used a conservative rate of approximately 40 percent to determine a potential tax certiorari liability of \$8,891,487, indicating the reserve may be overfunded by \$13,377,231. Further, some of the outstanding claims dated back to 2006-07 tax year, totaling \$98,222, indicating that the funds reserved for those claims may no longer be reasonably required. District officials told us that they were informed by the New York State School Board Association that a tax certiorari reserve should be 100 percent funded and therefore, the reserve is fully funded for all claims. However, District officials were unable to provide documentation to support that claim.

Although the Board has adopted a written reserve fund policy, it is not comprehensive. For example, the District's policy states that the tax certiorari reserve is to be funded for an amount that might reasonably be necessary to meet anticipated claims, but does not show how that amount should be calculated.

In addition, the tax certiorari reserve (and insurance reserve) had related expenditures being budgeted and paid for out of the general fund, instead out of reserve funds. Finally, the District's budget does not include appropriations to increase reserves. Instead, reserves are funded with proceeds from the general fund's annual operating surpluses. The Board can discontinue any reserves it determines are unnecessary and transfer the money from such reserves in compliance with statute.

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When district officials overfund reserves, in effect, they circumvent the statutory limit on how much fund balance can be retained. Furthermore, when district officials do not include the funding of reserves in the budget, there is lack of transparency because taxpayers are not told how much money will be added to the reserves in the fiscal year.

### **Encumbrances Were Invalid**

District officials recorded year-end encumbrances that they purported to represent valid purchase orders (commitments related to unperformed executory contracts) against the prior year's budget.

We tested 50 encumbrances and found that 29 encumbrances totaling \$926,427 were invalid. For example, the District encumbered a purchase order for a wireless network replacement for \$654,927 that was never paid. The Director of Business Operations told us that it was due to a change in vendor, which required the issuance of a new purchase order. However, the District never closed the original purchase order, leaving it encumbered even though it would never be paid.

This occurred because the District does not have formal procedures that require departments to provide documentation as to why purchase orders represent valid encumbrances. Near fiscal year end, the District's business office sends out an open purchase order report to department heads and the Business Office relies on the input of departments to determine if the purchase orders should remain open. This process includes no documentation to show purchase orders should remain open. As a result, the District had \$926,427 in assigned unappropriated fund balance that was not valid, which, in effect, circumvented the statutory limit.

### **Officials Have Not Adopted a Comprehensive Multiyear Financial Plan**

The Board has not adopted a comprehensive multiyear financial plan. While the former Budget Director prepared an informal multiyear financial plan, it was not comprehensive and was not approved by the Board. Although the informal plan included a summary of major budget lines with a simple percentage increase year-over-year, it did not include other revenue and expenditure accounts, projected year-end fund balances, or the potential use of reserves. The lack of a comprehensive multiyear financial plan limits the ability of the Board and District officials to effectively manage District finances and address future operations and needs. A comprehensive plan could have help prevent the significant accumulation of fund balance, apparent overfunding of the certiorari reserve and the resulting unnecessary tax increases.

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## What Do We Recommend?

District officials should:

1. Adopt budgets that reflect realistic estimates for expenditures based on historical trends or other identified analyses and show how reserves will be funded and used.
2. Provide the Board with actual figures from the previous year during the budget process and budget only for those personnel appropriations that are expected to be expended.
3. Discontinue the practice of appropriating fund balance that is not needed for finance operations.
4. Develop procedures to review outstanding purchase orders at year-end that require departments to provide documentation as to why purchase orders represent valid encumbrances.
5. Develop a comprehensive multiyear financial plan that includes projected year-end fund balances and the potential use of reserves and monitor and update the policy on a continuing basis.

The Board should:

6. Update the existing reserve fund balance policy to define when balances will be used to finance related costs.
7. Update the existing fund balance policy to include the desired levels for restricted fund balance.
8. Review reserves to evaluate if they are necessary and reduce unneeded reserve funds in accordance with statutes.
9. Approve a comprehensive multiyear financial plan and use it in the financial planning process.

# Appendix A: Response From District Officials



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September 16, 2019

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

Dear [REDACTED]

This is in response to the report, *Financial Condition*, prepared by the local Office of the State Comptroller (OSC) for the period between July 1, 2017 and April 30, 2019.

On behalf of the Board of Education and the District's administration, we want to point out that your staff spent parts of 5 months in our District. Throughout that time they found our staff to be helpful and cooperative. The auditors did not find any material internal control weaknesses, no fraud, no theft, no abuse of funds, no illegal activities and no professional misconduct. All of the funds for which we are responsible were fully accounted for in the audit. We would also like to state that we found your audit staff to be knowledgeable and very professional. They listened to our concerns and explanations and took them into account when performing the audit.

See  
Note 1  
Page 11

We understand that the audit was an examination of our financial condition, including our budget, fund balance, policies and reserves. We have carefully considered the auditor's perspective during our response. Our overall approach to budget, fund balance, policies and reserves is consistent with our fiduciary responsibility to all of the parties involved in this District including our tax payers, employees and most importantly, our students.

We believe that the first item listed under *Key Findings* should have been that the financial condition of the District is very strong. We would like to point out that the fiscal stress score of Suffern Central is zero, which is the most favorable score possible, and has been zero for the last three years running and we expect to maintain a zero stress rating. Furthermore, in the fall of 2013, when the District did its last bond refinancing, Moody's Investor Service rated our District as an Aa2. The Moody's rating can affect the interest rate the District pays to borrow money. Moody's found that the District's strengths were "sound general fund operation with strong reserves." They said in summary that the Aa2 rating reflects the District's sizable tax base, solid wealth levels, satisfactory financial operations with adequate reserve and a manageable debt position. Again, the financial condition of the District is very strong.

See  
Note 2  
Page 11

## Fund Balance

We believe the auditor's report which states that the District overestimated appropriations between fiscal years 2014-15 and 2018-19 in the total amount of nearly 16.4 is misleading. Over 20 years ago the District began

See  
Note 3  
Page 11

using excess appropriations as a planned balance, or in other words, as a revenue, for the subsequent year. Each year the District builds in a planned balance. Rather than borrow additional monies, this cash is used to fund summer and early September expenditures before tax payments are received. The planned balance which serves as additional expenditures in one year, becomes revenue in the subsequent year. If the Comptroller believes that we overestimated appropriations by \$16.4 million, they should also state that we over estimated revenue in that same amount. The chart below shows how we use our planned balance.

See  
Note 3  
Page 11

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Total
Planned Balance	2.1 million	2,627,306	2.1 million	3.1 million	3.1 million	3.1 million	<b>\$13,027,306</b>
Revenues		2.1 million	2,627,306	2.1 million	3.1 million	3.1 million	

This shows that \$13 million of the \$16.4 million is for the planned fund balance, which then yields an overestimate of only \$3.4 million over 5 years, an average of \$680,000 per year. If the District were to decide to eliminate the planned balance in, for example, 2020-21, that would give us an additional \$3.1 million in revenue without the corresponding expenditure. However, during the 2021-22 budget process, the District would need to find \$3.1 million to make up for the shortfall in revenue or cut out significant expenditures.

See  
Note 4  
Page 11

The auditors also stated that during that time period, the District realized a surplus of actual expenditures to revenue in four of the last 5 years of 9.6 million or an average of over 1.9 million per year. The District believes that is a reasonable amount as the average is less than 1.5% of the budget. This surplus is used to fund capital projects and various reserves.

See  
Note 5  
Page 11

### Tax Certiorari Reserve

The auditors, while stating that they cannot give the District a specific percentage at which the tax petitions should be funded, stated that the tax certiorari reserve may be overfunded and that the reserve policy is not comprehensive. Over the last several years, the Board has spoken about funding the tax certiorari petitions at 100% which the District has done. The auditors explained to us that several Board members along with members of the administration claimed that NYSSBA indicated that tax petitions should be reserved at 100%. The auditors could not verify that claim and the District was not able to provide documentation. It seems, from the auditors' calculations, that the average tax settlement is 35%. Although not providing a percentage, with a settlement rate of 35%, the auditors claim that the District's reserve may be overfunded. It is also noted that this item is one of the more frequently cited items in the Comptroller's audits of school districts throughout the state.

It is also noted that during the closing of the 2018-19 fiscal year, which was outside the scope of this audit, the District did not fund over 6 million dollars in new tax petitions received this year. Not funding the new petitions brought the rate of funding down from 100% to 87%. The District will continue to look at this funding percentage.

### Encumbrances

The auditors stated that encumbrances are invalid and we disagree with this statement. The District has been working on a multi-million dollar multi-year safety project. This project involves the replacement of doors, a lock system and cameras. During the nearly 10-year project, the District has used many vendors and has made an enormous number of additions and changes. During this time period, we have used blanket purchase orders for various vendors that we use, some interchangeably, to avoid having to put on a new purchase order for every

See  
Note 6  
Page 11

change. At the end of 2017-18, we had a large purchase order open for a company that had changed their name. In error, we left the old purchase order on when we opened the new purchase order under the new name in 2018-19. The old purchase order should have been closed, but it was not. However, at year end when we review open purchase orders, it would have been closed. During January, the District sends out a list of open purchase orders to the different departments. We ask them to look at each purchase order and let us know which ones can be closed. We will be changing this method and, instead of asking which ones can be closed, ask which ones need to stay open and require proof. Of the 29 encumbrances that the auditor stated were invalid, two of them, both of which were related to the safety project were nearly 93% of the total encumbrances. The others were all small items. For example, a department may have ordered 20 items and 19 came in and they left the purchase order open expecting the item would eventually arrive and it did not. To say that the open purchase orders are invalid is misleading especially since the audit ended several months before the end of the year when they would have been reviewed, and more than likely, closed.

See  
Note 6  
Page 11

### Comprehensive Multi-year Financial Plan

The auditors stated that the Board of Education has not adopted a comprehensive multi-year financial plan. Although the District does have a comprehensive capital plan and does have a multi-year financial plan, it is not comprehensive. The District will develop a comprehensive multi-year plan.

### Summary

The Financial Condition of the District is very strong. The financial stress of this District, unlike other Districts in this county, is zero. The District received an Aa2 rating from Moody's Investor Service due to our sound general fund operation with strong reserves. The District believes some of the auditor's use of language was misleading and a bit inflammatory. We believe that there are several items we need to address by tightening up our policies and budgeting process. We also believe some of the suggestions made by the auditors will increase transparency for the Board of Education members, the families and the taxpayers. We believe the only significant item identified by the audit team is a lack of a comprehensive multi-year plan which we plan to address.

See  
Note 7  
Page 12

See  
Note 2  
Page 11

The District would like to reiterate that during the Comptroller's office nearly five-month examination, they found no material internal control weaknesses, no fraud, no theft, no abuse of funds, no illegal activities and no professional misconduct. Our overall approach to fund balance, reserve funds, budgeting and encumbrances is consistent with our fiduciary responsibility and in the best interest of our taxpayers, our employees and our students.

See  
Note 1  
Page 11

Sincerely,

Lisa Weber  
Acting Superintendent

cc: Board of Education  
Theresa Isoldi, Director of Business Operations

LW:ac  
Supt. Misc. Corresp: NYS District Response - Final

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

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## Note 1

The audit was conducted in accordance with GAGAS (generally accepted government auditing standards). An initial risk assessment of the District's operations was performed to help us narrow our audit scope. We did not audit other operational areas outside of the District's general fund financial condition. Therefore, it is not reasonable to assume that areas not selected for audit are functioning properly or are free of fraud or professional misconduct. Our audit process was discussed with District officials during audit fieldwork.

## Note 2

District officials did not express any disagreement with the factual content of the report during the exit conference or throughout the audit process.

## Note 3

As shown in Figure 1, the District overestimated appropriations by a total of approximately \$16.4 million, ranging from \$365,335 to \$6,202,199 over the five-year period. The District overestimated revenues by an average of approximately \$1.4 million each year and overestimated appropriations by an average of approximately \$3.3 million each year. As a result, the District realized operating surpluses in four of the last five years totaling \$9.6 million.

## Note 4

By overestimating appropriations, the Board may have given taxpayers the impression that it needed to both increase taxes and use appropriated fund balance to close budget gaps. When the District appropriated fund balance, it budgeted for a planned operating deficit equal to the amount of appropriated fund balance. For the last five years, the District budgeted as if there would be operating deficits. However, the District realized an operating surplus in four of the last five years totaling \$9.6 million, leading to \$13.1 million in unused appropriated fund balance, as shown in Figure 2.

## Note 5

District officials should not rely on budgetary surpluses to fund reserves. Officials should be transparent about funding reserves by including appropriations to fund them in the budget.

## Note 6

As defined in our report, "Encumbrances are commitments related to unperformed executory contracts for goods or services." If a District is able use purchase orders for various vendors interchangeably in a given year then the purchase orders cannot be related to unperformed executory contracts. We have amended the methodology of our report to clarify that we focused our testing on

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encumbrances as of June 30, 2018. We selected 50 outstanding purchase orders as of fiscal year-end 2017-18, including five purchase orders created before 2017-18. Although the dollar amounts for the purchase orders varied, we found that 29 encumbrances totaling \$926,427 were invalid. For example, the District had an outstanding purchase order totaling \$654,927 from April 5, 2016, that was carried into 2018-19. District officials indicate that the outstanding purchase orders carried forward from June 30, 2018 would have been closed at the end of 2018-19. Although a 2018-19 year-end review of open purchase orders could have identified this error for correction, the original purchase order should have been identified and closed in 2017-18 and not carried forward into 2018-19.

#### Note 7

We believe our report contains appropriate language that is supported by the various facts and examples included.

## 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 District officials and employees, reviewed Board meeting minutes, resolutions and policies to gain an understanding of the District's financial management plans, policies and procedures, budgeting practices and monitoring of fund balance and reserves.
- We reviewed 2014-15 through 2018-19 adopted general fund budgets to determine whether they were realistic based on results of operations, historical trends and supporting documentation. At the time of our audit, we were only able to access revenues and expenditures as of April 30, 2019. We projected revenues and expenditures by comparing the prior year as of April 30 to the current year and used a percentage-of-completion method to determine a projected amount for June 30, 2019. We interviewed District officials to identify reasons for significant budget variances.
- To determine if the tax certiorari reserve was overfunded, we calculated an average settlement rate for the tax certiorari reserve by reviewing all claims settled by the District from July 1, 2014 through June 30, 2018. To be conservative, we removed the three lowest claim amounts and rounded to the nearest ten percent.
- We reviewed Board resolutions and referendums related to reserves, including establishment, funding and use of reserves. We also reviewed general fund budgets to identify any provisions for funding or using reserves.
- To determine whether the reserve for encumbrances as of June 30, 2018 was valid, we selected 50 out of 549 outstanding purchase orders as of fiscal year-end 2017-18. We used our professional judgment to select all five purchase orders created before 2017-18 and then randomly selected 45 more created in 2017-18. We reviewed encumbrances by evaluating purchase orders to determine whether payments were made against them. If there were no payments made, we asked District officials for any additional documentation.
- We reviewed unrestricted fund balance for the last five completed fiscal years to determine if it was within the statutory limits.

We conducted this performance audit in accordance with 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.

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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.

A written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law, Section 2116-1(3) (c) of New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the 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 in the Clerk's office.

## Appendix D: Resources and Services

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### **Regional Office Directory**

[www.osc.state.ny.us/localgov/regional\\_directory.pdf](http://www.osc.state.ny.us/localgov/regional_directory.pdf)

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

[www.osc.state.ny.us/localgov/costsavings/index.htm](http://www.osc.state.ny.us/localgov/costsavings/index.htm)

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

[www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm](http://www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm)

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

[www.osc.state.ny.us/localgov/pubs/listacctg.htm#lgmg](http://www.osc.state.ny.us/localgov/pubs/listacctg.htm#lgmg)

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

[www.osc.state.ny.us/localgov/planbudget/index.htm](http://www.osc.state.ny.us/localgov/planbudget/index.htm)

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

[www.osc.state.ny.us/localgov/pubs/cyber-security-guide.pdf](http://www.osc.state.ny.us/localgov/pubs/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/localgov/finreporting/index.htm](http://www.osc.state.ny.us/localgov/finreporting/index.htm)

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

[www.osc.state.ny.us/localgov/researchpubs/index.htm](http://www.osc.state.ny.us/localgov/researchpubs/index.htm)

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

[www.osc.state.ny.us/localgov/academy/index.htm](http://www.osc.state.ny.us/localgov/academy/index.htm)

## Contact

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[www.osc.state.ny.us/localgov/index.htm](http://www.osc.state.ny.us/localgov/index.htm)

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

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