

City of Yonkers

Internal Controls Over Cash Collections

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OFFICE OF THE NEW YORK STATE COMPTROLLER
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Report Highlights

City of Yonkers

Audit Objective

Determine whether City officials effectively managed the City's cash collection function.

Key Findings

- The Clerk's office forfeited 30 percent of its revenues (\$17,241) collected from credit card payments due to the credit card vendor improperly withholding funds.
- Ice rink collections totaling \$5,364 were unaccounted for due to inadequate segregation of duties.
- Cash was not deposited for as many as 93 days after being collected.

Key Recommendations

- The City Clerk should work with the credit card vendor and the Internal Revenue Service (IRS) to recover funds withheld.
- Provide oversight and segregate incompatible financial duties to ensure all transactions are legitimate and accurate.
- Establish and adopt citywide policies and procedures for collecting, depositing and recording cash receipts.

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

Background

The City of Yonkers (City) is the fourth largest city in New York State and is located in Westchester County.

The City is governed by a charter and State and local laws. An elected seven-member City Council is the City's legislative branch. The Mayor is the chief executive officer and is responsible, along with other administrative staff, for the City's day-to-day administration.

The Commissioner of Finance and Management Services is the chief fiscal officer and is responsible for managing the City's fiscal affairs, including providing oversight and accountability of cash collections in the cashier's office. The City Clerk (Clerk) is responsible for the day-to-day management of the Clerk's office. The Parks Commissioner is responsible for the day-to-day management of the parks department.

Quick Facts

2016-17 Budgeted Appropriations^a	\$546 million
Population	200,807
City Employees	2,700

^a Excluding City public schools

Audit Period

July 1, 2015 – June 30, 2017

Cash Collections

Why Should City Officials Adopt Cash Management Policies and Procedures?

City and Department officials are responsible for establishing internal controls to ensure that cash assets are adequately safeguarded. This responsibility includes establishing policies and procedures to help ensure cash receipts are adequately collected, accounted for and deposited in a timely manner. Policies and procedures should include required managerial oversight that would enable officials to identify any collecting, reporting and depositing deficiencies.

Policies and Procedures Were Not Established

To assess controls over cash, we reviewed three City locations where significant amounts of cash was collected (the Clerk's office, cashier's office and parks department) and found that officials did not adequately manage the cash collection function. They did not establish adequate policies or procedures for collecting, recording, safeguarding and depositing cash receipts. While some departments had informal write-ups describing their cash receipts process, they were not detailed or uniform among departments and were not distributed citywide.

Without adequate cash receipts policies and procedures, officials and staff did not have proper guidance for collecting, recording, safeguarding and depositing cash receipts. As a result, the City's cash collections were not secured or protected. During our audit period, we found that \$12,713 in revenue was incorrectly being held by the City's credit card vendor, ice rink cash receipts totaling \$5,364 were unaccounted for and marina receipts totaling \$160 were misappropriated. Because officials did not adequately oversee or monitor the cash collection process and review and reconcile cash transactions, they did not identify the discrepancies with the City's credit card vendor and at the ice rink.¹

What Are Effective Controls for Safeguarding Cash Assets?

When local governments allow customers to use credit cards to make payments, these entities are charged transaction and administrative fees (service fees) to process the payments. To justify the ease of payment for their customers with incurred costs, local governments can opt to charge a service fee to the cardholder. The amount of the service fee is limited to the amount of the costs incurred by the local government in connection with the credit charge.

Contracts help ensure that the City's interests are protected by clearly defining the services to be provided and responsibilities of each party. City officials should

¹ As detailed in the "Cash Collected at the Ice Rink Was Unaccounted For," "Cash Collected at the Marina Was Misappropriated" and "The Clerk's Office Did Not Receive All Credit Card Payments" sections.

ensure that contracts are current and monitored to ensure that services are provided in accordance with contractual agreements.

To maintain an effective system of internal controls over cash receipts, city officials should segregate incompatible financial duties so that one individual does not control all phases of a transaction. One individual should not collect cash, record cash receipts, maintain custody of funds and remit or deposit funds collected.

When a high level of risk is present, such as handling cash, there is a greater need for proper segregation of duties. If it is not practical or cost-effective to segregate duties, officials must ensure compensating controls are in place. Compensating controls include oversight procedures designed to reduce the risk of errors or irregularities occurring or detecting them if they do occur.

The City should develop and implement procedures to protect against possible theft by employees who handle cash, such as by bonding these employees or a blanket insurance policy. In addition, once cash is collected, it should be secured in locked storage with restricted access and deposited as soon as possible.

The Clerk's Office Did Not Receive All Credit Card Payments

City officials contracted with a credit card vendor to provide credit card processing services for various City departments, including the Clerk's Office. The Clerk's office receives monthly credit card statements and pays the credit card vendor directly for processing fees.

We selected 10 credit card payments from June 2016 and June 2017 to determine whether the credit card vendor remitted the correct amount of collections to the Clerk's office. We found that the credit card company was incorrectly withholding 28 percent of collections due to a mistake in recording the City's taxpayer identification number (TIN). City officials were unaware of this discrepancy because they did not review and reconcile these transactions.

For June 2016, we reviewed five credit card collections totaling \$888 and found that \$639 was deposited into the Clerk's bank account resulting in a shortage of \$249 (28 percent). For June 2017, we reviewed five credit card collections totaling \$1,150 and found that \$828 was deposited into the Clerk's bank account resulting in a shortage of \$322 (28 percent).

We then reviewed the Clerk's credit card statements for July 2015 through June 2017 and found that the vendor remitted \$44,069 to Clerk's office bank account when \$56,782 had been collected, thereby shorting the City \$12,713 (22 percent) (Figure 1).

Figure 1: Credit Card Collections and Vendor Withholdings

Fiscal Year	Total Vendor Collection	Amount Remitted to Clerk's Office	Amount Withheld	Percent Withheld
2015-16	\$25,890	\$21,827	\$4,063	16%
2016-17	\$30,892	\$22,242	\$8,650	28%
Totals	\$56,782	\$44,069	\$12,713	22%

In November 2015, the credit card vendor sent a letter to the Clerk's office stating that the City's TIN did not match IRS records. The letter indicated that if the TIN was not corrected by November 24, 2015, the credit card company would be required to withhold 28 percent of collections as a federal backup beginning December 3, 2015.

On December 2, 2015, the City emailed the credit card vendor a W-9 form with the correct TIN. However, the credit card vendor began withholding 28 percent from the City's credit card collections on December 11, 2015. Because the finance department did not review and reconcile the vendor's collections to the Clerk's office bank account, officials were unaware of the 28 percent withholding of credit card payments collected at the Clerk's office until we brought it to their attention.

If the finance department had provided adequate oversight and review of the vendor's collections or the Clerk's office had performed bank reconciliations, the revenue loss may have been prevented or detected in December 2015. As a result, \$12,713 in revenue was withheld by the credit card vendor.²

In addition, during the 2015-16 through 2016-17 fiscal years, the Clerk's office paid the credit card vendor an additional \$4,528 for service fees, instead of passing these costs onto customers. Since July 2015, the Clerk's office forfeited 30 percent of revenues (\$17,241) collected from credit card payments (Figure 2).

Figure 2: Credit Card Service Fees

Fiscal Year	Service Fees Paid	Fee as a Percent of Sales	Revenue Not Retained	Percent of Total Payment
2015-16	\$2,025	8%	\$6,088	24%
2016-17	\$2,503	8%	\$11,153	36%
Totals	\$4,528	8%	\$17,241	30%

² At the conclusion of our fieldwork, City officials were working with the credit card vendor to recover these funds.

This occurred because the Clerk's office did not properly review credit card statements prior to making payments for processing fees. If the statements were properly reviewed, the 28 percent withholding could have been identified and corrected in 2015 when it began.

After we notified City officials of this discrepancy, they began taking steps to retrieve the 2017 withholdings from the vendor. Because the vendor had already turned over the amounts withheld during 2015 and 2016 to the IRS, the City will have to seek reimbursement from the IRS.

Furthermore, the City has been operating under an expired contract with the credit card company since 2012. City officials knew the contract had expired but chose not to renew it. Instead, they were following the provisions of the expired contract and using rates that had been informally agreed upon with the vendor. Without a current contract, officials cannot ensure the City is receiving appropriate services and paying proper amounts for services provided.

Cash Collected at the Ice Rink Was Unaccounted For

The parks department operates an ice rink that provides a variety of activities, including youth roller and floor hockey leagues, adult roller and floor hockey summer leagues and rink rentals. Payments for rink admissions, skate rentals and program registrations are processed in the POS system.

For rink rentals, employees recorded cash collections in a manual receipt book and issued receipts to customers even though these payments could have been recorded in the POS system. These cash collections are not recorded in the rink's POS system, but were recorded on a revenue form and submitted to the cashier's office which reported the information to the finance department. For youth and adult hockey, team payments received were recorded in a manual receipt book then entered into the POS system at a later time by the rink manager or assistant rink manager.

During the 2015-16 fiscal year, the assistant rink manager (assistant manager) prepared separate daily collection summaries and deposit slips for each type of revenue collected. This provided for some segregation of duties because the former rink manager could review the assistant manager's work to ensure accuracy.

However, after the former Parks Commissioner left City employment in July 2016, the former rink manager³ changed the cash collection and recordkeeping procedures and removed the assistant manager's bookkeeping responsibilities.

³ The City ended the former rink manager's employment in March 2017.

The former rink manager prepared a weekly collection summary and deposit slip that included the revenues collected during the week. This allowed him to collect, record and deposit cash with limited oversight from City officials. As a result, officials were unaware that \$4,964 in recorded ice rink funds (Figure 3) and \$400 in recorded ice rink rental payments were unaccounted for.

Figure 3: Unaccounted For Ice Rink Cash Receipts

Program	Total Manual Receipts	Amount Recorded in POS System	Variance
Adult Roller Hockey	\$11,200	\$8,457	\$2,743
Adult Floor Hockey	\$9,600	\$8,429	\$1,171
Youth Roller and Floor Hockey	\$2,630	\$1,580	\$1,050
Totals	\$23,430	\$18,466	\$4,964

Adult Hockey League Payments – During the summer of 2016, the rink recorded \$8,457 for the adult roller hockey league receipts and \$8,429 for the adult floor hockey league. We reviewed the summer 2016 adult hockey league fees and found that \$11,200 should have been collected for the roller hockey league and \$9,600 should have been collected for the floor hockey league. As a result, \$2,743 from the roller hockey league and \$1,171 from the floor hockey league are unaccounted for.

Youth Hockey Payments – During May 2016, 36 manual receipts were issued for youth hockey payments totaling \$2,630. We reviewed the summer 2016 receipts for youth hockey and found that \$1,580 was recorded. As a result, \$1,050 is unaccounted for.

Rink Rentals – There were 152 rink rentals during the 2016-17 fiscal year. We reviewed 10⁴ totaling \$2,792 that were part of nine different deposits totaling \$187,791 and traced them from issuance to collection to deposit. These combined collections included cash receipts collected for rink rentals and other ice rink activities.

We found that the deposit slips for two of the collections should have included \$400 in cash that had been collected at the rink but not deposited. This amount consisted of two separate cash payments (\$300 and \$100) for rink rentals that were not recorded on the weekly collections sheet or deposited. This amount is unaccounted for.

Due to the lack of segregation of duties, there may be unaccounted for revenue for which a receipt was never written. To assess the risk of this happening, we compared revenue from 2015-16, before the accounting procedures changed, to

⁴ This was a judgmental sample that was based on date, payment type, revenue type and amount.

the revenue received during 2016-17. We found that ice rink revenue declined from \$949,440 in 2015-16 to \$868,035 in 2016-17 for a total decrease in revenue of \$81,405 (9 percent). Although the reduction in revenue could be due to less activity, it could also be the result of unrecorded revenue. This highlights the need for improved control procedures.

Without a well-designed system of controls over cash receipts, including an adequate segregation of incompatible financial duties and appropriate oversight, \$5,364 of unaccounted for money was not detected by City officials. Because the finance and parks departments did not reconcile or adequately oversee ice rink collections, unaccounted for money was not detected in a timely manner.⁵

During January 2018, a former cashier from the ice rink was arrested for stealing cash entrance fees. This individual later pleaded guilty to disorderly conduct, a violation, and was ordered to pay \$300 in restitution.

Cash Collected at the Marina Was Misappropriated

The marina charged annual and daily permit fees to launch canoes, kayaks, jet skis and motorized boats. Annual permits were issued at the parks administrative office and daily permits were issued at the marina. Marina employees used a manual receipt book to record payments and issue receipts.

After a payment was collected, marina staff placed the cash and a copy of the receipt in an envelope. Marina staff then inserted the envelope into a drop safe located inside a locked building accessible only to employees. According to officials, cash collections were picked up by the parks maintenance director (maintenance director) weekly and remitted to the office manager for deposit. Because the envelopes were collected weekly, many days' worth of collections were retained in the safe before being removed for deposit.

The marina collected 659 cash receipts during 2016-17. We reviewed 19⁶ totaling \$429 which were included in 11 different deposits totaling \$66,019. Of the 11 deposits, we found that two should have included \$160 in cash that was collected but not deposited. The \$160 in missing cash consisted of seven receipts issued from June 18, 2017 through June 25, 2017.

Parks officials indicated that the office manager identified missing cash and notified the maintenance director and deputy commissioner of parks. The maintenance director stated that a metal fish hook was found in the drop safe suggesting that someone may have used the hook to remove the envelopes from

5 For further information on the misappropriation of funds from the rink, refer to the City of Yonkers Department of Inspector General's investigative report: <https://www.yonkersny.gov/home/showdocument?id=16934>

6 This was a judgmental sample based on date, quantity of the transaction, amount collected and revenue type.

the safe. Because the marina did not have any security cameras, officials were unable to determine who stole the cash.

Had the envelopes been taken from the safe every day and deposited as required by the charter, there would have been less opportunity for theft. In addition, because of the internal control weaknesses regarding cash collections, there also may have been additional theft of cash that was not recorded. This highlights the need for improved controls.

Further, City employees who receive cash are not bonded, and the City does not have blanket insurance coverage to protect itself from theft of funds due to misappropriation by employees who handle cash. Without bonding or insurance coverage for employees who handle cash, the City does not have any protection against theft or loss.

Clerk's Revenue Was Not Remitted to the Finance Department

The Clerk's office is responsible for collecting and remitting revenue received for various services it provides. At the end of each month, the Clerk must review and remit revenue collected to the City finance department and New York State (State). The Clerk's bank balance should be zero after remittance of its collections and differences should be investigated and documented.

We reviewed Clerk's office transactions for one month of collections from each fiscal year (June 2016 and March 2017) during our audit period and found that the Clerk did not remit all revenues collected to the finance department. In June 2016, the Clerk's office collected \$24,976 and remitted \$22,579 (\$2,096 to the State and \$20,483 to the finance department). Although the \$2,397 difference should have been remitted to the finance department, it was retained in the Clerk's account, which contributed to the Clerk's excessive bank balance of \$23,309 as of June 30, 2017.

According to the Clerk, the failure to remit the funds to the City may have been due to the change in the Clerk's office's finance manager position. However, the Clerk was responsible for overseeing the work performed by the finance manager and should have identified these discrepancies.

Because the Clerk did not provide adequate oversight, the reduced or partial revenue remitted to the finance department went undetected.

What Is Adequate Oversight of Cash Collections?

Before city officials can select and implement controls suitable for the size and complexity of their operations, they must first understand how, when and where cash is collected and the duties performed by each employee. Although no system is foolproof, a well-designed set of control procedures can provide

reasonable assurance that significant thefts of cash receipts and recordkeeping errors will be prevented or detected. Cash, above all other local government assets, has the greatest potential for theft if a system of internal controls is not in place and functioning effectively.

Within large organizations where cash is collected at several locations, all collections should be recorded immediately in a centralized point-of-sale (POS) system. When using a POS system, all transactions should be processed through the system. If this is not practical or possible, officials must ensure that manual receipts are issued at the time of collection and recorded in the POS system as quickly as possible. Officials must develop a process to track all receipts in the system, especially when several people use one receipt book. Also, receipt numbers and books must be periodically reconciled to transactions to account for all manual receipt usage and ensure all funds collected have been deposited.

Municipalities also should centralize cash collections within a department or the municipality as a whole, where possible. Fewer locations and employees collecting cash reduces opportunities for theft to occur and provides better accountability over cash collections. For example, small cash amounts, such as for ice skate rentals at the ice rink, could be collected and recorded at the rink, while larger cash payments for rink rentals could be paid at the cashier's office.

City Officials Did Not Use a Uniform Point-of-Sale System

Cash receipts records were not consistent citywide or at the department level. The various parks department locations used different methods for recording cash collections. Although the City implemented a POS system specific for parks and recreation usage, the rifle range was the only parks department that used it to process all collections.

The ice rink and parks administrative office used the POS system for some transactions, but the animal shelter, marina and swimming pool used only manual receipt books to record collections. (Refer to Appendix A for more details on our findings in the ice rink, animal shelter, marina, swimming pool and Clerk's office.) For example, the parks administrative office accepted credit card payments for program registrations⁷ that were processed through a POS system at the office and on the City's website, but processed other transactions using manual receipts. However, all transactions could have been processed through the POS system, which would have significantly improved controls.

Administrative staff told us that they were following past practices and were not required to use the POS system. They did not record the information collected

⁷ Including senior, sports, fitness, swim, dance and music lessons and programs and summer camp registrations

from the manual receipts into the POS system, but instead recorded it on a revenue form and submitted the form to the cashier's office for reporting to the finance department.

As a result, the parks department had a process that created a duplication of effort for City employees. Parks employees recorded each transaction on manual receipts then on a revenue form, and cashier's office employees recorded the same transactions again in the accounting system. Had the parks employees used the POS system, it would have provided improved control over cash and timelier recording of receipts in the accounting system.

Because cash was collected at multiple locations and there were several steps in the process between collection and deposit, this delayed the recording of receipts in some cases and provided an opportunity for theft in others.⁸ Also, when cash collection records are not uniform, accountability and oversight over cash receipts is reduced.

Cash Collection Was Not Centralized

The City's cash collection function was decentralized. Cash receipts were collected at as many as 20 different locations and up to 11 different financial applications were used to record collections.⁹ City officials should limit the number of cash collection locations to the extent possible. For example, instead of paying for payment in lieu of taxes (PILOT) payments and off-track betting (OTB) fees at the finance department, customers should remit these payments directly to the cashier's office. When cash is collected at multiple locations, the City has an increased risk that cash receipts could be lost or misappropriated.

Why Should Cash Collections Be Recorded Timely?

Accountability over cash receipts is enhanced when cash is recorded in the accounting records as soon as practicable from the date cash is received. The longer receipts go without being entered into the accounting system, the greater the risk an employee could misappropriate funds. City officials should ensure cash collections are recorded accurately at the time of collection and supported by source documentation. Effective controls also include standardized policies and procedures such as monthly reconciliation of cash collected with amounts deposited to help ensure that funds are not lost or misappropriated.

⁸ Refer to the "Cash Collected at the Marina Was Misappropriated" section for further information.

⁹ Refer to Appendix A for further information.

Cash Collections Were Not Recorded in a Timely Manner

Cash collected in the cashier's office, parks department and the Clerk's office was not recorded in a timely manner. (Refer to Appendix A for details on our findings in the parks department and Clerk's office.) For example, in the cashier's office, we reviewed 60 tax, water and sewer payments totaling \$694,978¹⁰ processed by the cashier's office in January 2016, July 2016 and March 2017 and found that one property tax payment totaling \$75,000 was collected on November 8, 2013 but not recorded until March 2017. This occurred because the finance department collected but did not submit the payment information to the cashier's office where it would have been recorded and processed.

Because management review and reconciliations of collections was inadequate in both departments, this error went undetected until the taxpayer was overbilled in subsequent years and notified the City. As a result, tax revenue was under reported by \$75,000 in 2013-14 and over reported by \$75,000 in 2016-17.

When revenues are not recorded in the accounting records in a timely manner, the City has an increased risk that cash collections may be lost, misdirected or misappropriated.

How Often Should Cash Be Deposited?

Cash collected should be deposited intact¹¹ and as soon as possible to reduce the risk of theft or loss. The City's charter requires the Commissioner of Finance to "demand, collect, receive and deposit cash receipts daily." As a result, officials should ensure that all cash receipts are deposited daily.

Cash Was Not Deposited in a Timely Manner

We reviewed 121 cash payments totaling \$12,904¹² collected in the Clerk's office and parks department during the 2015-16 fiscal year and found that 118 (98 percent) totaling \$12,831 were deposited late, up to 93 days after receipt (Figure 4).

¹⁰ Refer to Appendix D for further information on our sample selection.

¹¹ In the same form (cash or check) as collected

¹² Refer to Appendix D for detailed information on our sample selections. See supra, note 9.

Figure 4: 2015-16 Untimely Receipts

Location	Receipts Reviewed	Receipts Deposited Late	Range of Days Late ^a
Swimming Pool	15	13	5 to 93
Animal Shelter	15	14	5 to 35
Marina	15	15	5 to 27
Parks Office	10	10	2 to 16
Ice Rink	30	30	2 to 20
Clerk's Office	36	36	2 to 15
Totals	121	118	2 to 93

a Between collection and deposit

We also reviewed 145 cash payments totaling \$17,202¹³ collected at the Clerk's office and in the parks department during the 2016-17 fiscal year and found that 126 (87 percent) totaling \$12,437 were deposited late, up to 63 days after receipt.

Figure 5: 2016-17 Untimely Receipts

Location	Receipts Reviewed	Receipts Deposited Late	Range of Days Late ^a
Swimming Pool	15	15	13 to 63
Animal Shelter	15	15	9 to 31
Marina	19	12	8 to 21
Parks Office	10	9	2 to 25
Ice Rink	50	41	2 to 9
Clerk's Office	36	34	2 to 13
Totals	145	126	2 to 63

a Between collection and deposit

The significant time lag in collection and deposit of cash was caused by excessive processing steps between collection and deposit.¹⁴ City officials told us they were unaware of the charter's requirement to deposit cash receipts daily.

Because officials did not establish policies and procedures for timeliness of deposits, employees did not have guidance on how often cash receipts should be deposited. As a result, cash collected in the Clerk's office and parks department was deposited as many as 15 days (Clerk's office) and 93 days (parks department) after being collected. The longer cash is held, the greater the risk that loss or theft can occur.

¹³ Ibid.

¹⁴ Refer to the "City Officials Did Not Use a Uniform Point-of-Sale System" section for further information.

What Do We Recommend?

The City Council and City officials should:

1. Establish and adopt citywide policies and written procedures for collecting, recording, and depositing cash receipts.
2. To the extent possible, unify the POS systems used for recording cash collections.
3. Ensure that all cash receipts are recorded in the POS systems and accounting system in a timely manner.
4. To the extent possible, centralize cash collections and deposits within departments or citywide.

The City Clerk should:

5. Develop department policies and written procedures for collecting, depositing and recording cash receipts.
6. Perform bank reconciliations on a monthly basis.
7. Review credit card statements to ensure that all funds collected by credit card payments are deposited.
8. Work with City officials, the credit card vendor and the IRS to recover funds withheld.
9. Deposit cash receipts daily.

Parks officials should:

10. Develop department policies and written procedures for collecting, recording and depositing cash receipts consistent with the citywide policy set by the Council.
11. Provide oversight of and segregate incompatible financial duties at the ice rink to ensure that one individual does not collect, record and deposit cash.
12. Periodically reconcile cash collected with amounts deposited to ensure cash receipts are deposited intact.
13. Report cash receipts to the finance department in a timely manner.
14. Implement a uniform records system for issuing receipts and recording cash collections.
15. Deposit cash receipts daily.

Appendix A: – Point-of-Sale System and Cash Collection and Centralization

City Officials Did Not Use a Uniform Point-of-Sale System in the Ice Rink, Animal Shelter, Marina, Swimming Pool and Clerk’s Office

Ice Rink – The ice rink used a POS system to process cash collection for admissions, skate rentals and program registrations. For rink rentals, employees issued manual receipts even though these payments could have been recorded in the POS system. Staff did not record the information collected from the manual receipts in the POS system, but instead recorded it on a revenue form and submitted the form to the cashier’s office for reporting to the finance department.

Animal Shelter – The shelter used a manual receipt book to record all cash receipts and issue receipts to customers for animal adoptions, donations and other services. Staff did not record the information collected from the manual receipts in the POS system, but instead recorded it on a revenue form and submitted the form to the cashier’s office for reporting to the finance department. The shelter director remitted collected funds to the office manager biweekly or monthly. The office manager was responsible for verifying collections and remitting them to the cashier’s office for deposit.

Marina – Customers could purchase an annual marina boat launch permit at the parks administrative office, but otherwise marina staff issued manual receipts for daily launch passes. After issuing manual receipts, marina staff dropped the cash and receipts into a drop safe. Staff did not record the information collected from manual receipts in the POS system.

The maintenance supervisor collected the cash and receipts weekly and remitted them to the office manager for deposit. The office manager prepared a collections summary and revenue form and submitted them to the cashier’s office for reporting to the finance department.

Swimming Pool – Customers could register for swim lessons and programs at the parks administrative office, but swimming pool staff would issue manual receipts for walk-in or daily swim activities. Employees issued receipts from a receipt book until the receipts ran out, then the pool supervisor provided them with a new book. It was customary for receipt books to be passed among swimming pool employees until the receipts ran out.

Staff did not record the information collected from pool manual receipts in the POS system. Pool officials collected the cash and receipts and recorded the information on collection summaries and submitted them, along with the cash and receipts, to the office manager for deposit. The office manager prepared a revenue form and submitted it to the cashier’s office for reporting to the finance department.

We reviewed all manual receipt books used by the parks department during the 2015-16 and 2016-17 fiscal years and found that three from the swimming pool

were missing. According to the aquatics supervisor, one receipt book was given to a former employee and it was not returned. Parks officials could not locate the other two.

When records are missing, officials cannot track transactions within the accounting system, making it impossible for them to ensure all funds collected have been deposited. During our testing of pool receipts, we were able to locate all cash collections that we had selected to review. Therefore, it is likely that the three missing receipt books were simply missing and had not been destroyed to hide theft.

Clerk's Office – The Clerk's office used a POS system to record and process cash collections received for licenses, permits and certificates. However, Clerk's office officials did not provide procedures for staff to follow when recording these transactions and filing the original documentation. As a result, information recorded in the POS system was recorded and filed inconsistently which made it difficult to determine whether the transactions were accurate and legitimate.

The Clerk's office collected 8,386 receipts totaling \$272,824 during the 2015-16 fiscal year. We selected 36 cash collections¹⁵ totaling \$1,495 and traced them to applications, licenses and other documentation to determine whether the transactions were accurately recorded. We found that 14 (39 percent) totaling \$793 were not supported by an application or other necessary documentation. We also reviewed 36 cash collections¹⁶ totaling \$1,044 from the 2016-17 fiscal year and found that 19 (53 percent) were not supported by appropriate documentation.

This occurred because the information entered in the POS system was inconsistently recorded and the original documentation was inconsistently filed. For example, the Clerk told us that cashiers sometimes recorded transactions under the name of the person making the payment and sometimes under the name of the person on the certificate or license. For instance, a birth certificate would be processed for John Doe but paid for and recorded in the system under the name Jane Smith. In this case, searching in the system using the name John Doe would not locate the transaction.

The Clerk's office also had an inconsistent filing system of applications and licenses. Some cashiers filed licenses and applications under the payee's name while others filed them under the applicant's name. As a result, the Clerk was unable to locate the supporting documentation for all transactions recorded in the system.

¹⁵ This was a judgmental sample based on quantity purchased, payment type, revenue type and amount collected.

¹⁶ Ibid.

It is possible that the 33 cash collections, which were not supported by necessary or appropriate documentation, could have been identified as accurate transactions had the information been accurately recorded in the system and filed properly. When records cannot be traced to supporting receipts and documents, accountability over transactions is weakened.

Cash Collection Was Not Centralized

Figure 6: Cash Collections and Applications

Collection Department	Revenue Types	# of Collection Locations	# of Applications for Recording	2016-17 Revenues ^a
Buildings and Housing	Permits, signs, buildings, electrical, boiler and plumbing	1	1	\$4,987,315
Clerk's Office	Licenses and certificates	1	1	\$269,389
Parking Violations Bureau	Fees, fines and violations	1	1	\$18,338,073
Fire Department	Permits, inspections and fire watches	2	1	\$3,496,520
Parks Department	Recreation programs/activities, skating rink, rifle range, animal shelter, park events and rental fees	6	1	\$2,695,075
Public Works	Abandoned vehicles, scrap metal, rollout refuse and carting licenses	2	1	\$130,848
Finance	Tax, towing fees, OTB fees, County rent and PILOTs	1	1	\$17,395,172
Cashier's Office	Property Taxes, metered water sales and sewer rents	2	3	\$365,708,243
Consumer Protection	Licenses, inspections, permits, fines and weights and measure fees	1	0	\$1,052,007
Civil Service Department	Civil service exam fees	1	0	\$30,715
Police Department	Police services, federal forfeiture and task force, prisoner meals, fingerprinting and records division	1	1	\$4,405,495
Corporation Counsel	Subpoenas and FOIL requests	1	0	\$192,970
Totals		20	11	\$418,701,819

^a Actual revenues were not all collected at the department location. For example, some of the property tax and PILOT collections may have been received by wire transfer or lockbox submission. Amounts presented have been rounded.

Cash Collections Were Not Recorded in a Timely Manner

Parks Department – During our review of parks department cash collections,¹⁷ we found that one \$200 ice rink rental was collected on June 27, 2016, but not recorded until July 20, 2016. This significant time lag occurred because the revenue form, on which this amount was documented, was processed in an untimely manner before it reached its final destination (the cashier’s office) where it was recorded in the accounting system.¹⁸ City officials were unaware of this delay between collection and recording because they did not provide adequate review and reconciliation of transactions.

Clerk’s Office – The Clerk’s office collected cash receipts, prepared deposits daily and submitted them to the cashier’s office where they were stored in a safe. Cashier’s office staff then deposited the funds in the bank once per week.

However, accounting entries for these funds were not prepared until the following month. The Clerk’s office prepared a check and revenue form each month for the total revenues that it collected during the month and submitted them to the cashier’s office for recording. The finance department used those records to enter revenue entries in the accounting system for the Clerk’s office. This means that Clerk’s office revenues that were collected in the beginning of the month were not recorded until the following month.

¹⁷ Refer to the “Cash Collected at the Ice Rink Was Unaccounted For” section for further information.

¹⁸ Refer to the “City Officials Did Not Use a Uniform Point-of-Sale System” section for further information.

Appendix B: Response From City Officials



Mayor Mike Spano

John A. Liszewski
Commissioner of Finance

DEPARTMENT OF FINANCE AND MANAGEMENT SERVICES

CITY OF YONKERS

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November 14, 2018

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

Dear [REDACTED]

This letter is offered as the response to the preliminary findings presented to the City of Yonkers in a draft report entitled "City of Yonkers Internal Controls Over Cash Collections" for the period covered July 1, 2015 - June 30, 2017.

I would like to thank the Comptrollers' staff for conducting the audit in a courteous and professional manner.

While the City generally agrees with the three key findings and recommendations in the Draft Report, some of which have already been implemented as part of the City's continued efforts to improve operations, we respectfully disagree with the tone of the report and the depiction of the City as described in the body of the report. The City collected \$1.2 billion dollars of revenue in 2017, including \$355mm in property taxes. The report highlights one tax item that had a bookkeeping error related to taxes as well as other departmental cash items that we acknowledge will require a review of policies and procedures. These items noted in this report will require attention; they are not material in nature considering the overall collection exceeding one billion dollars in a given year. All told the sum total of the items highlighted in the audit amount to less than a fourth of one percent (0.04%) of the \$1.2 billion budget.

See
Note 1
Page 22

See
Note 2
Page 22

We offer these comments in reply to provide context to nature of the items described in the report.

Key Recommendations - page 3

The City Clerk should work with the credit card vendor and the Internal Revenue Service (IRS) to recover funds withheld.

1

YonkersNY.gov

-
- We agree with this recommendation.

Provide oversight and segregate incompatible financial duties to ensure all transactions are legitimate and accurate.

- We agree with this recommendation to provide oversight and segregation of financial duties. However we take exception to the language that the Clerk should *ensure all transactions are 'legitimate'*. The use of this word was puzzling; all transactions recorded at the Clerk's Office conform to state law and fees are collected for licenses, certificates etc, and based on the authority of New York State and City Clerk.

See
Note 3
Page 22

Establish and adopt citywide policies and procedures for collecting, depositing and recording cash receipts.

- We do not entirely agree with this recommendation. We do agree that policies and procedures should be issued in any location collecting cash; it is not feasible to standardize procedures across locations due to unique nature of the locations / service offerings.

See
Note 4
Page 22

Audit results page Pg. 4 "Policies and procedures ...are not detailed or uniform among departments"

We agree with this comment. However the cost of internal control should not outweigh benefits. It is not feasible to have the same procedures in place at each cash collection location due to the unique nature of the facilities. We do acknowledge and agree that overall policy should be uniform among departments.

See
Note 4
Page 22

Audit results page 5: The Clerk's office did not receive all the credit card payments

We partially agree with this comment. The vendor collected all of the credit card payments and incorrectly applied a withholding tax rate to the receipts. This is an error on the part of the vendor and we are working with them and the IRS for the return of the incorrect withholding tax.

See
Note 5
Page 22

Audit results page 6: Cash Collected at the Ice Rink Was Unaccounted For

We agree with this statement on unaccounted for cash at the Skating Rink. However issues related to the financial operations of the rink were brought to the attention of the Inspector General by the City itself in December 2016. A final report of the IG was published in December of 2017 and an arrest was made in January 2018 whereby a parks employee was arrested for theft. This was identified and addressed by the City before the commencement of the OSC audit. New procedures and personnel segregating duties have been in place for some time. It can be argued that, rather than a negative finding, this matter highlights a case in which the City discovered a problem and solved it using entirely internal procedures.

See
Note 6
Page 22

Audit results page 10 paragraph 2: Municipalities should centralize cash collections within a department or the municipality as a whole.

We do not agree with this statement. The City of Yonkers is 18 square miles with locations / service offerings throughout the City. It is not feasible to centralize cash collections in the municipality at the Cashier's Office. Within a department like Parks it is not feasible to ask residents and patrons to purchase a low dollar entry permit for the waterfront at City Hall. This would result, for example, in a user of the JFK Marina traveling an additional 30 to 40 minutes each time they wanted to use it. We would expect such a policy to result in extreme pushback from the public. Nor would requiring additional trips to the City's downtown be environmentally sound in terms of the city's carbon footprint. We do acknowledge and agree that it is our responsibility to safeguard cash; we do not agree that centralization is the answer.

See
Note 7
Page 23

Audit results page 10: City Officials Did Not Use a Uniform Point-of-Sale System "Cash receipts records were not consistent citywide or at the department level. The various parks department locations used different methods for recording cash collections."

We agree with this statement however point out that due to the unique nature of the each location /service offering it is not financial feasible to rollout an uniform POS system in all locations.

See
Note 8
Page 23

Audit results page 11: Cash Collection Was Not Centralized "The City's cash collection function was decentralized. Cash receipts were collected at as many as 20 different locations and up to 11 different financial applications were used to record collections"

We agree with this comment and reiterate that it is not feasible to centralize the collection function give the disparate locations where services are provided. It would be an undue burden on residents to pay for all services at the Cashier's Office located at City Hall. It is tantamount to telling a patron of a shopping mall that all purchases from various stores must first be made from a single cash register in a single location. It should be noted that the Cashier's Office hours are from 8:30-4:30 Monday through Friday. Many recreation services are enjoyed by residents outside of this timeframe. Extending the Cashier's Office hours to be a central point of collection would be a prohibitively expensive undertaking aside from being inconvenient for residents.

See
Note 7
Page 23

Audit results page 11: Cash Collection Were Not Recorded in a Timely Manner

We do not entirely agree with this statement. The \$75,000 tax payment was deposited at the bank and included in our cash balance (the check was received on 11/8/13 and scanned into the Lockbox on 11/8/13); however we acknowledge the entry to record the cash payment in the tax system for the block and lot was delayed. The bookkeeping delay was due to the fact that there was not a signed tax

See
Note 9
Page 23

payer agreement in place at the time we received the check. Without an agreement, the tax system was not able to credit the account however the cash was secure.

Regarding the table on page 12 Cash Was Not Deposited in Timely Manner

The Clerk brings deposits to the Cashier's Office daily however the schedule for the armored car pick up varies from week to week; the truck does not come daily for this account due to the prohibitive cost that would far outweigh the benefits for revenue generated by the City Clerk account. In addition, we take exception to the way this chart is presented because it over dramatizes the outlying date ranges.

See Note 10 Page 23

We appreciate the opportunity to present these comments in response to your report.

Sincerely,

John Liszewski
Commissioner

Appendix C: OSC Comments on the City's Response

Note 1

Our audit report contains standard language and is supported by various facts and examples. City officials did not express any disagreement with the factual content of the report during the exit conference or throughout the audit process.

Note 2

During the 2016-17 fiscal year, the parks department collected \$2.7 million and the Clerk's office collected \$270,000. Because of inadequate internal controls, there were opportunities for theft of cash at the parks department and lost revenue at the Clerk's office. While City officials may not consider this to be material to the City's overall budget, opportunities for theft and lost revenue can have a significant negative impact on the operations of these departments and services provided to residents. For example, the City Clerk's office forfeited 36 percent of its revenue collected from credit card payments in 2016-17. Furthermore, because of the lack of adequate controls to ensure cash is recorded at the time it is received, there is an increased risk of loss or misappropriation of cash.

Note 3

This recommendation was addressed to parks officials, not the City Clerk.

Note 4

While we understand that detailed procedures for collecting cash may vary across departments, City officials should standardize policies and procedures to the extent possible. For example, City departments should remit collections to the cashier's office or the bank within a certain number of days from collection, in accordance with the City charter.

Note 5

While the City's vendor incorrectly withheld a portion of credit card collections, City officials were ultimately responsible for safeguarding those funds. Furthermore, if City officials had provided adequate oversight and performed bank reconciliations, the revenue loss may have been prevented or detected in December 2015.

Note 6

While the City's Inspector General identified wrongdoing at the ice rink that resulted in the arrest of a cashier at the rink, our audit identified additional unaccounted for collections. City officials did not provide adequate oversight and establish internal controls to prevent the theft of cash. Furthermore, City officials cannot be certain that the theft at the ice rink was limited to the extent outlined in the Inspector General's investigation and our audit report. There may have been

additional misappropriation of cash that was not recorded and, therefore, would not have been identified by our testing of receipts.

Note 7

We did not recommend that all cash collections be centralized at City Hall. As stated in the report, City officials should, to the extent possible, centralize cash collections and deposits within departments or citywide.

Note 8

As stated in the report, City officials should, to the extent possible, unify the POS systems used for recording cash collections. Departments with a POS system should record all transactions in the system.

Note 9

Although there may have been an issue with the property at the time of the payment, it should not have taken more than three years to record the transaction. As a result of this delay, the City's tax revenue was misreported in the 2013-14 and 2016-17 fiscal years.

Note 10

The table in the report provides an accurate and factual representation of the range of days between collection and deposit by City departments identified in our testing.

Appendix D – Audit Methodology and Standards

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, we performed the following audit procedures:

- We interviewed City officials and employees within eight departments regarding policies and procedures for cash collections and cash management.
- We summarized cash collections locations, type of payments accepted and total amount collected for 2015-16 and 2016-17 to determine whether the cash collections function is decentralized.
- We inspected storage locations for cash at the cashier’s office, parks department locations and Clerk’s office to determine whether adequate physical safeguards were in place.
- We performed cash counts at the cashier’s office, Clerk’s Office, swimming pool, rifle range, ice rink, marina and animal shelter.
- We selected judgmentally three months (January 2016, July 2016 and March 2017) with the highest tax collections, specifically cash payments, during our audit period. Within those months, we judgmentally selected a sample of 20 cash receipts processed by the cashier’s office for each month from the cashing journal and traced them to source documents to determine whether they were deposited timely and intact, records were properly designed and daily cash collections were reviewed. For the 20 cash receipts selected, we judgmentally selected the 10 highest and 10 lowest receipt amounts that were indicated as paid in cash or “other” in the cashing system. Only one month was selected in the 2015-16 fiscal year because the cashing data from July 2015 through December 2015 was unavailable. The cashier’s office used a different cashing application prior to January 2016.
- Three times during each fiscal year, the City opens satellite locations for tax collections to provide an alternative site, besides City Hall, for taxpayers to pay their City taxes. These locations are open for only three days (periods) during the middle to end of July, from the end of September to the beginning of October, and from the end of December to the beginning of January.¹⁹ For 2015-16, we judgmentally selected 15 of 2,537 total manual receipts issued during the three tax collection periods (five receipts from each period) at the satellite locations. For 2016-17, we judgmentally selected 15 of 2,999 total

¹⁹ During the 2015-16 fiscal year, the three periods were July 20-22, September 30-October 2 and December 28-30. During the 2016-17 fiscal year, the three periods were July 11-13, September 27-29 and December 28-29 and January 4.

manual receipts issued during the three tax collection periods (five from each period) at the satellite locations. We traced them to source documents to determine whether they were deposited timely and intact. We selected our sample of 15 based on payment and revenue type and dollar amount.

- For the Clerk's office, we judgmentally selected three months from each fiscal year (April 2016, May 2016, June 2016, August 2016, February 2017, and March 2017) with the highest collections during our audit period. Within those months, we selected a sample of 12 cash transactions from each month, totaling 36 of 3,867 total cash transactions in 2015-16 and 36 of 4,029 total cash transactions in 2016-17. For the 12 transactions, we judgmentally selected three transactions per week based on quantity purchased, payment type, revenue type and amount collected. We traced each receipt to the source documents and daily collections reports to determine whether it was deposited timely and intact, proper fees were assessed, records were properly designed and daily cash collections were reviewed.
- We judgmentally selected one month based on the highest amount of cash collections from each fiscal year (June 2016 and March 2017), reviewed total revenue collections for the month and traced the collections to checks prepared by the Clerk for distribution to New York State and the City to determine whether proper amounts were remitted.
- For the Clerk's Office, we judgmentally selected one month from each fiscal year (June 2016 and June 2017) with the highest credit card collections. We then judgmentally selected five of 103 total credit card transactions in June 2016 and five of 80 total credit card transactions in June 2017 based on dollar amount and revenue type. We traced each credit card transaction to the credit card statement and bank statement to determine whether it was deposited intact.
- For the Clerk's Office, we reviewed all credit card statements for July 2015 through June 2017 to determine total amounts withheld from the City and not deposited and total service fees charged by the vendor.
- For the swimming pool, we judgmentally selected 15 of 850 total manual receipts issued in 2015-16 and 15 of 700 total manual receipts issued in 2016-17 based on payment type, revenue type and amount. We traced each receipt to the collection summary, deposit slip and bank statement to determine whether it was deposited timely and intact, proper fees were assessed, records were properly designed and cash collections were reviewed.
- For the parks administrative office, we judgmentally selected 15 of 1,135 total manual receipts issued for permits in 2015-16 and 15 of 753 total manual receipts issued for permits in 2016-17. We selected these receipts

based on payment type, date, revenue type and amount. We traced each receipt to the collection summary, application, deposit slip and bank statements to determine whether it was deposited timely and intact, proper fees were assessed, records were properly designed and cash collections were reviewed.

- For the animal shelter, we judgmentally selected 15 of 992 total manual receipts issued in 2015-16 and 15 of 899 total manual receipts issued in 2016-17. We selected these receipts based on payment type (cash), date, revenue type and amount. We traced each receipt to the collection summary, animal file, deposit slip and bank statement to determine whether it was deposited timely and intact, proper fees were assessed, records were properly designed and cash collections were reviewed.
- For the marina, we judgmentally selected 15 of 513 total manual receipts issued in 2015-16 and 19 of 659 total manual receipts issued in 2016-17. Receipt selection was based on date, quantity of the transaction, amount collected and revenue type. We expanded our sample to 19 receipts issued in 2016-17 to include four receipts that were documented as missing. We traced each receipt to the collection summary, deposit slip and bank statement to determine whether it was deposited timely and intact, proper fees were assessed, records were properly designed and cash collections were reviewed.
- For the ice rink, we judgmentally selected four months from each fiscal year (August 2015, December 2015, January 2016, February 2016, December 2016, January 2017, February 2017 and June 2017) with the highest cash collections. From these months, we selected five cash transactions per month from the POS system (one transaction per week as well as one program registration per month) for a total of 20 of 11,093 total cash transactions in 2015-16 and 20 of 9,997 total cash transactions in 2016-17. Receipts were chosen based on quantity purchased, amount collected and revenue type. We also judgmentally selected 20 of 847 total cash transactions processed by the former rink manager from July 2016 through February 2017. We traced each transaction to source documents and daily or weekly collections summary to determine whether it was deposited timely and intact, proper fees were assessed, records were properly designed and cash collections were reviewed.
- For ice rink rentals, we judgmentally selected 10 of 157 total manual receipts issued in 2015-16 and 10 of 152 total manual receipts issued in 2016-17. Receipts were selected based on date, payment type, revenue type and amount. We traced each receipt to the rink rental calendar, contract, collection summary, deposit slip and bank statement to determine whether it was deposited timely and intact, fees were properly assessed and records were properly designed.

-
- We reviewed all 36 receipts issued for summer 2016 youth hockey and traced each receipt to the POS system and bank statement to determine whether each payment was recorded and deposited.
 - We reviewed league files and rosters for summer 2016 adult floor and roller hockey to determine the number of teams in each league. We recalculated the total fees for each league based on the fee schedules and compared them to the payments processed in the POS system to determine whether all league fees were collected.
 - We reviewed two biweekly periods of revenue collections in each fiscal year for admissions and skate rentals and traced them to the biweekly payment report for the skate rental vendor. We recalculated the amount paid to determine whether the vendor was paid in accordance with the contract.
 - We reviewed all duplicate and triplicate receipt books used by the parks department to determine whether there were any voids or missing receipts and investigated discrepancies.

We conducted this performance audit in accordance with GAGAS (generally accepted government auditing standards). 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.

Pursuant to the Fiscal Agent Act, the Office of the State Comptroller (OSC) maintains City assets in a special debt service fund bank account, invests those funds on behalf of and at the City's direction and makes payments on the City's behalf for any debt service payments due. We believe that independence concerns are mitigated as City officials oversee the required services performed by OSC under the Fiscal Agent Act and evaluate the results of the services performed. However, GAGAS explicitly states that these services impair an external auditor's independence with respect to an audited entity.

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 City Council to make the CAP available for public review in the City Clerk's office.

Appendix E: Resources and Services

Regional Office Directory

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

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

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#lmgm

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

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

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

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

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

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