

# Poughkeepsie City School District

## Payroll

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DECEMBER 2019

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

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# Report Highlights

## Poughkeepsie City School District

### Audit Objective

Determine whether District officials ensured that payroll payments and leave accruals were accurate, properly approved and supported.

### Key Findings

- Collective bargaining agreements (CBAs) are not comprehensive, and payroll and personnel policies are outdated.
- Eleven retirees received payments they were not eligible for totaling \$27,440 for not participating in the health insurance program. In addition, five received Medicare Part B reimbursements totaling \$10,560 that they were not eligible for.
- Four maintenance workers were paid a total of \$26,088 for 168.5 days of accrued leave above the carryover limit without Board approval.

### Key Recommendations

- Review and update the different policies and CBAs to ensure that CBAs are adequate and comprehensive and that employees are paid in accordance with them.
- Develop and implement procedures to ensure that payroll payments are made in accordance with contracts and CBAs.
- Implement and enforce procedures over leave accrual record maintenance.

District officials agreed with our recommendations and indicated they plan to initiate corrective action.

### Background

The Poughkeepsie City School District (District) serves the City of Poughkeepsie in Dutchess County.

The District is governed by an elected five-member Board of Education (Board) responsible for financial and educational affairs. The School Superintendent (Superintendent) is responsible, along with other administrative staff, for the District's day-to-day management under the Board's direction.

#### Quick Facts

2018-19 Employees	985
2018-19 Appropriations	\$99.5 million
2017-18 Appropriations	\$97 million
2017-18 Payroll and Benefit Costs	\$69 million

### Audit Period

July 1, 2017 – December 31, 2018. We extended the scope period forward to September 26, 2019 to review access controls related to the District's human resources and payroll software.

# Payroll

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Payroll and benefits represent a significant portion of District annual expenditures. As such, District officials must ensure employee compensation is made according to Board authorizations. There are six collective bargaining agreements (CBAs) and multiple individual employment contracts. Together, they cover all employees. The CBAs and contracts set forth the salaries and benefits to be paid.

From July 1, 2017 through December 31, 2018, the District had a high turnover in the Business Office. The District had four Assistant Superintendents for Finance and Operations who were in charge of the budget and five payroll clerks in charge of processing payroll. In addition, the Assistant Superintendent for Human Resources (HR) was appointed in July 2018 to the Interim Superintendent position. At the time of our audit, she still performed the duties of the Assistant Superintendent for HR position in addition to being the Interim Superintendent.

The District's salaries and wages totaled \$68.7 million, 73 percent of the general fund expenditures totaling \$94.4 million for fiscal year 2017-18. The size of the District's payroll costs highlights the importance of ensuring that compensation payments are accurate, properly approved and supported.

## **How Should the Board and Officials Provide Oversight Over Payroll?**

A board should adopt policies and officials should develop procedures to carry out the adopted policies to ensure salaries and leave accruals are accurate, properly documented and authorized. All pay rates, stipends and payouts should be in compliance with a CBA, employment contract or board resolution. Additionally, the terms and conditions of CBAs and policies should be clearly documented and communicated to those responsible for payroll processing. Such documentation communicates a board's intent to the administrators and employees who must execute the procedures and provides transparency to the public.

The board should ensure that payroll authorizations (hiring/firing, pay rate setting, and other payroll changes) are segregated from preparation and processing of payroll records and checks. If the district is unable to segregate payroll duties, the risk could be mitigated by having a person who did not perform the same payroll duties review payroll change reports. Officials also could segregate payroll processing duties from check distribution to provide assurances that unauthorized persons could not attempt to cash unclaimed checks. In a computerized payroll system, payroll changes should be entered into the system by the personnel department or an employee who does not have the authority to process the payroll register and checks.

Time records should include overtime, leave time used, and compensatory time earned and used. The time records should be signed by the employee and approved by the supervisors or administrators having direct supervision over specific departments or individual employees. Payments should be supported by

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properly approved time records before checks are distributed. When employees receive stipends<sup>1</sup> above and beyond salary payments, these should be supported by appropriate documentation. Management should periodically review payroll change reports to ensure that payroll changes are being properly authorized and entered correctly.

New York State Civil Service Law<sup>2</sup> allows for the District to hire and pay temporary workers for positions expected to exist for no longer than six months. According to Board policy, students can perform temporary work in the summer for the District, as long as the appointment meets established Board requirements and Civil Service regulations. High school students must be incoming District juniors or seniors recommended by the guidance department, and college students' transcripts must show full-time attendance in the prior semester.

### **CBA's and Payroll Policies Are Not Up-to-Date**

CBA's – We reviewed all six CBA's and determined that two had expired. Additionally, the CBA's were not comprehensive because they had multiple memorandum of agreements (MOA's) that were not attached to the contracts. For this reason, many clauses of the original contract were superseded by the MOA's but it was difficult to determine the current terms without the MOA's attached to contracts. One of the contracts that expired on June 30, 2010 was updated with five different MOA's instead of having a new updated contract with all the changes incorporated. In addition, the last MOA expired on June 30, 2018. Another contract that expired on June 30, 2012 was updated with MOA's extending to June 30, 2019. In addition to MOA's, there were multiple contract updates that were put in place each time that there was a grievance. However, HR employees could not track these grievances; therefore, there was no certainty that we received all the information on the contracts and had a comprehensive understanding of the current terms of the contracts. Likewise, District officials charged with providing pay and benefits in accordance with the agreements lacked a reliable means to be assured of having all changes to the contracts.

Because the MOA's were not always kept with the union contracts, the HR typist and payroll clerk did not have the most updated CBA's with accurate MOA's and, therefore, could not be sure they were in compliance with all terms of the agreements. When there are multiple MOA's to the point that it is difficult to follow, management and employees do not understand what is covered under the contracts. As a result, payroll personnel may be unable to interpret what benefits employees are entitled to.

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1 Stipends paid by the District include medical opt-out payments, Medicare Part B reimbursement, longevity, and separation payments inclusive of unused vacation time.

2 New York State Civil Service Law Section 64, Temporary Appointments

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Personnel Policy and Payroll Procedures – The Board last adopted a personnel policy and payroll procedures in 1991 (28 years ago). The procedures have not consistently been updated and revised to keep them current. Additionally, the Board has not reviewed many sections of the policies since 2007. Furthermore, the policies contained references that were not applicable to the District. For example, one reference was for the City of Syracuse and another reference was for the Hornell Industrial Development Agency. This indicates the policies were not developed specifically for the District or fully adapted from model policies for the District. The former Assistant Superintendent for Finance and Operations told us that the District was in the process of reviewing the policies and had not reviewed them recently. However, as of the completion of our fieldwork, the Board had not approved updated policies and procedures.

When District officials do not have current, comprehensive written payroll policies, procedures and CBAs, there could be misunderstanding or misinformation about payments, benefits, rights, duties and responsibilities of employees and the District. We believe that the combination of incomplete compilations of contracts and MOAs, coupled with the lack of adequate payroll policies and procedures, results in a payroll process that is susceptible to significant errors.

### **Personnel and Payroll Computer Access and Duties Were Not Segregated**

District officials have not implemented access controls to ensure proper segregation of duties in the computer system or limited access to users based on their job descriptions and responsibilities. We reviewed the access rights for the payroll and personnel system. We found that three employees had permissions to edit both HR and payroll records. According to District officials, these individuals had worked in either HR or payroll and their permissions were not adjusted when they transferred departments.

In addition, at the start of the audit, District officials told us they were in the process of upgrading their software. User permissions and profiles were imported into the new software, which underwent changes in layout, design and function. The combination of not managing user access rights (when an employee transferred departments) and the District's software upgrade have led to unnecessary and inappropriately assigned access rights. We reviewed the audit logs for a sample<sup>3</sup> of additions and deletions of District employees and found that they were approved by the Board and recorded in the minutes. Inadequate control over access within the software applications increases the risk that fictitious employees can be created and paid without detection.

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<sup>3</sup> We selected five appointments and five resignations from the Board minutes and traced them to the audit logs. We also selected five appointments and five resignations from the audit logs and traced them back to Board minutes.

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The payroll clerk performs all payroll duties within the District, including updating employee information, initiating payroll check run, and printing payroll reports. Although the payroll clerk runs a change report, management does not review the report, which would provide some mitigation of the lack of segregation of controls over payroll. The payroll clerk also ensures that the checks are delivered to the District schools for distribution. Unclaimed checks are returned to the payroll clerk to be mailed out, which increases the risk that unclaimed payroll checks could be cashed by an unauthorized person. Without adequate segregation of duties and appropriately assigned permissions, the District is at a greater risk of fraud, waste and abuse.

### **Student Workers Program Did Not Work In Accordance With Board-Approved Policy**

The District employed 48 student workers in the 2017-18 school year. These workers performed duties for the following departments: food service, maintenance, athletics, information technology and clerical positions within the District office for July 9 through August 31. We tested 15 student workers<sup>4</sup> paid \$64,410 for the audit period and found that none met the requirements for the student worker positions. The high school students did not have guidance department recommendations and the college students were not full-time students. One student worker did not reside in the District and is the son of a District official. Another student worker was appointed at the clerical rate but worked for the athletic department, which is a lower rate. This student is the son of a Board member. In addition, he worked during the school year without an appointment to the position. As a result, the Board paid and appointed him retroactively in April 2018 for work performed in October 2017. We reviewed timesheets for this retroactive payment and found that he was paid \$2,310 at a clerical rate of \$10.00 an hour instead of the \$9.70 athletic department rate for work performed after the Board-approved period for student workers. The District also appointed a student worker as a clerical worker in the human resources department, working part-time for the year with access to personnel and private information in employee records.

When District officials hire student workers who do not meet Board-approved employment requirements, the District could hire and make unnecessary payments to students who are not eligible to work or cannot perform the assigned work. It also defeats the purpose of having such a program to help students living within the District's boundaries. It is a particular concern when the student workers that do not comply with adopted policy are children of employees or Board members because it creates an appearance that internal controls can be

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4 For additional methodology, please see Appendix B.

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overridden to benefit employees. This calls into question the tone at the top, an important part of any system of internal controls.

### **Employees' Attendance Was Not Always Tracked and Was Not Accurate**

The District uses a biometric fingerprint time clock system to track hours worked for non-instructional employees, including administrators. Administrators generally utilize the time clock system to track attendance. If an employee fails to punch in or out on a particular day, designated employees manually record the time worked in the system for the employee.

Seven salaried employees paid \$969,834 during our audit period did not consistently punch in to record attendance. These employees' contracts did not exempt them from recording their attendance through the time clock system. Additionally, the time clock system was not recording time accurately for employees on timesheets and needed to be reviewed for accuracy so that holidays were properly recorded. We reviewed the biometric time record for 60 employees for two different pay periods and found that three employees were overpaid by \$1,839 and one employee was underpaid by \$1,772. In addition, holiday hours were not set to be automatically removed; therefore, payroll employees have to manually remove them.

- One hourly employee who was on leave had punches manually entered into the time clock system and was overpaid 12 hours valued at \$1,492. The Treasurer told us that the employee had taken a leave and had an agreement to be paid four hours per scheduled day but five hours were entered into the system. The only way to pay this time was to manipulate the time clock system by manually adding the hours. However, no one was able to produce the agreement to show that the Board approved the four-hour paid leave.
- Two hourly employees were overpaid 3.75 hours totaling \$347 because lunch was not deducted from their hours.
- One hourly employee retired and was not paid for 69 hours worked totaling \$1,772. The employee received a lump sum payment for accrued leave not used, but the District did not add the hours worked to the final payment to the employee.
- Three employees were over-credited a total of 56 holiday hours. The payroll clerk had to manually adjust the hours incorrectly credited to the employees. Although the additional hours did not result in an overpayment to the three employees in our sample, there is a high risk that it could have occurred without detection for employees not reviewed.

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The Treasurer told us that the union contract for salaried employees does not specify they have to punch in through the time clock system, so some employees choose not to punch in. She also said the account clerk spends a lot of time performing adjustments to the timesheets to ensure the payroll is correct. In addition, employees told us that they spend a lot of time reviewing the time clock system in addition to the timesheets, which takes away from other important tasks they have to do.

Without accurate time and attendance records, employees could be paid for time not worked or for unauthorized absences.

### **How Should District Officials Ensure That Employees' Leave Accruals Are Accurate and Paid per CBAs?**

A board and officials are responsible for ensuring that district employees are paid in accordance with CBAs, individual employment contracts and board resolutions. Leave accruals represent time off earned by employees. The board is responsible for ensuring that employee leave benefits are accurately accounted for so that employees use only the leave to which they are entitled. There should be written procedures and controls in place to ensure the accuracy and completeness of all data input into the district's electronic records.

A HR employee is responsible for maintaining leave accrual and usage records for all employees. At the beginning of each year, the employee rolls over any leave balances and inputs new leave accruals based on employees' contracts or CBAs. Throughout the year, the HR employee inputs leave usage into the electronic system based on daily attendance sheets received from departments and/or building secretaries.

There are no procedures or oversight for the HR employee's input of leave usage into the electronic software.

### **Employees Received Payment for Vacation Balances Without Board Approval**

The CBA for maintenance workers limits them to carry over 50 days of vacation from one year to the next. In addition, they have to use at least 50 percent of the current year accrued vacation. Vacation days are accrued based on longevity.

Maintenance workers did not always take their vacation as required by their contract and got paid for the amount over the 50 accrued days allowed. We reviewed the vacation balances accrued for all 28 maintenance employees eligible for vacation time and found that four maintenance workers were paid a total of \$26,088 for 168.5 days above the carryover limit of 50 days. In addition, seven maintenance workers did not use the minimum of 50 percent of their

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current year accrued vacation leave per their contract and were allowed to carry over 12 days in total from the prior year's accrued balance to the subsequent year, at a value of \$2,118.

The Interim Superintendent told us that there was an MOA between the union and the District to pay some of the maintenance workers for the days they had over their 50 days allowable carryover. However, she was not able to provide us with a copy of the MOA. She later told us that management agreed to pay the maintenance workers because they could not take vacation because the District was short of staff. She indicated that there was nothing in writing but she could remember them discussing it.

By allowing employees to receive payments that are not in agreement with their contract or supported by an MOA, there is potential for misunderstanding of how many days can be accrued and paid that could cause future disputes.

### **Sick Leave Accrual Records Were Not Accurate and Were Overspent**

District officials converted personal leave into sick leave although the paraprofessional's contract does not discuss this. We found that 50 employees out of 566 eligible for sick leave had a total variance between their sick leave ending and beginning balances of 93 days. Of the 50 employees:

- Forty employees had a total of 72.75 extra days valued at \$13,042 added to their 2019 fiscal year beginning records. Of those 40 employees, 18 were paraprofessionals with 21.25 total days valued at \$2,959 converted from personal leave to sick leave, which was not a clause in the CBA. The remaining 22 employees were credited 51.50 days valued at \$10,083, which they were not entitled to.
- Ten employees' leave balances of 20.25 days were properly carried over because employees had personal leave converted to sick leave in accordance with their contracts.

In addition, 19 employees who belong to the teachers' union were allowed to take a total of 64.5 days sick leave more than their earned sick leave balances, amounting to \$22,571. Because they were allowed to overspend their sick leave, the negative balance was carried over to the next year.

### **Personal Leave Was Not Accrued Per CBAs**

We reviewed the different CBAs to gain an understanding of the personal business leave clauses. According to language set forth in the clerical employee CBA, employees are entitled to accumulate up to six personal business leave days. Employees subject to the teachers' CBA may accumulate up to five personal business leave days. Each CBA also provides that employees are

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eligible to convert a maximum of 10 unused personal leave days to accumulated sick leave.

We found, however, that 144 employees had more than the five or six personal business leave days carried over from the previous year. Based on the language set forth in each CBA, it appears the employees were allowed to accumulate personal business leave in excess of the five or six days provided for in the CBAs.

### **Leave Times Were Not Always Approved**

We tested the leave time taken by 10 employees<sup>5</sup> during our audit period totaling 456.5 days to determine whether leave requests for sick, personal and vacation days were approved and communicated to HR. District officials could not provide documentation of approval for a total of 272 leave days valued at \$83,718 for those employees, as follows:

- 107 sick days valued at \$31,298,
- 87.5 vacation days valued at \$20,416, and
- 77.5 personal days valued at \$32,004.

The current HR typist told us that they were not able to locate most of the documentation because the previous HR typist retired and the 2017-18 school year was not during her assignment period. As a result, District officials were unable to determine whether these employees' leave records were accurate. District officials' ability to control the use of accrued leave is limited by not enforcing the use of leave request forms.

When District officials do not have a control system to accurately record employee absences, employees could be granted either more or less leave time than they are entitled to, or use more leave time than allowed. This could also increase the risk that employees receive payment for more accrued leave than earned when they leave District employment.

### **Retirees Received Payments for Which They Were Not Entitled**

Although the different CBAs offer cash payment in lieu of health insurance to employees, they do not state that retirees are entitled to cash payment in lieu of health insurance. However, the CBAs state that retirees who participate in the District's health insurance plan shall be entitled to Medicare reimbursements from the District.

Eleven employees retired from the District from 1997 to 2010 and were still receiving payroll checks. Those retired employees received payments totaling

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<sup>5</sup> For additional methodology, please see Appendix B

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\$27,440 during the audit period for not participating in the health insurance program. In addition, five of them received Medicare Part B reimbursements totaling \$10,560, although none participated in the District's health insurance as required to be entitled to these payments.

The personnel assistant stated that the employee in charge of ensuring that the system would not pay the retirees a stipend for opting out was no longer with the District and the new employee did not know to turn off the switch in the computer system so that the retirees would not receive the buyout.

When District officials do not have a control system to accurately track payroll payments, some employees or retirees could receive payments for which they are not entitled.

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

The Board and District officials should:

1. Review and update the different policies and also ensure that CBAs are kept together with all the MOAs attached.
2. Ensure that access to the computer system's payroll module is given to users based on their job descriptions and responsibilities.
3. Review change reports to ensure changes to the computerized payroll are authorized changes.
4. Ensure that student workers are hired and paid in accordance with the approved policy.
5. Implement and enforce procedures over leave accrual record maintenance, including how employees request leave and periodic review and reconciliation of the records.
6. Ensure that employees use their leave accruals as prescribed in the CBAs and that any payouts are Board-approved with the proper MOA.
7. Ensure that employees can only take leave that they have earned and that the leave balance carried to the next year is accurate.
8. Ensure that personal leave converted to sick leave is done in accordance with the CBA.
9. Ensure that all leaves taken are requested, approved and documented.
10. Obtain legal advice regarding the practice of providing health insurance buyouts to retirees.

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11. Review and take appropriate action to seek reimbursement for any overpayments identified in this report.

# Appendix A: Response From District Officials

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## Poughkeepsie City School District

December 4, 2019

Office of the State Comptroller  
Division of Local Government and School Accountability  
110 State Street, 12<sup>th</sup> Floor  
Albany, NY 12236

Re: Report 2019M-110

Office of the State Comptroller:

The Poughkeepsie City School District Board of Education has reviewed the Draft report on Payroll provided and agrees with the findings noted. The District will develop a corrective action plan based upon the following recommendations provided in your report 2019M-110. The Board of Education thanks you for your time and efforts in helping the district.

### Key Recommendations:

1. Review and update the different policies and CBA's to ensure that CBA's are adequate and comprehensive and that employees are paid in accordance with them.
2. Develop and implement procedures to ensure that payroll payments are made in accordance with contracts and CBA's
3. Implement and enforce procedures over leave accrual record maintenance

Sincerely,

A handwritten signature in black ink, appearing to read "Eric Rosser", with a horizontal line extending to the right.

Dr. Eric Rosser  
Superintendent of Schools  
Poughkeepsie City School District

## Appendix B: 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 to obtain an understanding of the payroll oversight and practices.
- We reviewed Board minutes and policies and CBAs.
- From a population of 566 employees with 5,339 days total expended sick leave, we used a random number generator and generated 10 employee numbers.
- From a population of 90 employees who were eligible for vacation accruals, we used our professional judgment to select the five largest expended amounts and the five lowest expended amounts for the 2017-18 school year. We calculated the variance between the recorded and calculated leave taken, and compared the available time to the recorded time and calculated the variance between the two amounts. We determined the daily rate for the tested employees and calculated the cost of the variances between the recorded and calculated taken time and available time.
- Sixty-three employees were paid out for sick leave and vacation balances accrued. We used our professional judgment to select a sample of 10 employees based on the amount they received and the fact that they might still be employed. Using the union contract maximum payout allowances for each unit, we determined how much each tested employee should have been paid upon separation from the District. We also determined whether the payments were allowable for employees who were still employed by the District.
- In 2017-18, 636 employees were entitled to personal leave. We reviewed all the balances and calculated the total of any personal leave balance over 10 days. We also compared the ending balance as of June 30, 2018 against the beginning balance of July 1, 2018.
- We reviewed the leave request forms for 30 employees for fiscal year 2017-18 and as of December 31, 2019 to determine whether they were approved.
- We emailed Board members to gain an understanding of the student workers policies.
- We determined that 48 student workers were paid \$102,579 in 2017 and 19 student workers were paid \$33,972 in 2018. We used our professional judgment to select a sample of the 10 highest paid student workers from 2017-18. We expanded testing to include five additional student workers related to Board members and employees for both years for a total sample of 15 workers paid \$64,610. We reviewed the student workers' personnel files

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for home address, enrollment in District or college, evidence of grades and District guidance recommendation. We also reviewed Board documents for appointment and work period.

- We reviewed the District's HR and Payroll permissions reports to determine whether user access rights were segregated.
- We reviewed the audit logs from July 1, 2019 through September 26, 2019 for the District's HR and payroll system modules. We used our professional judgment to select a sample of five employee appointments and five resignations (denoted as additions or deletions within the audit log) and compared them to the Board minutes to determine whether they were Board-approved.

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.

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 next 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 C: 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)

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