



# City of Saratoga Springs

## Cash Receipts in the Department of Public Works

Report of Examination

Period Covered:

January 1, 2008 — May 15, 2009

2009M-210



Thomas P. DiNapoli

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# State of New York Office of the State Comptroller

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

February 2010

Dear City Officials:

A top priority of the Office of the State Comptroller is to help local government officials manage government resources efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of local governments statewide, as well as compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving operations and City Council governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard local government assets.

Following is a report of our audit of the City of Saratoga Springs, entitled Cash Receipts in the Department of Public Works. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the General Municipal Law.

This audit's results and recommendations are resources for local government officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller  
Division of Local Government  
and School Accountability*



# State of New York Office of the State Comptroller

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## EXECUTIVE SUMMARY

### **Background**

The City of Saratoga Springs (City) is located in Saratoga County and has approximately 29,000 residents. The City is governed by the City Council (Council), which is made up of the Mayor as presiding officer and four elected Commissioners. The Mayor is the chief executive officer and official representative of the City.

The City has 369 full time employees and 264 part time employees. For the fiscal year ending December 31, 2008, the City reported general fund expenditures of approximately \$36.7 million. The City provides various services that include law enforcement, fire protection, water and sewer, street maintenance, refuse/garbage, recreation facilities and parks. These services are mainly financed by real property taxes, sales tax, State aid, and other miscellaneous sources including the sale of trash bags and compost materials.

In 2008, a theft of approximately \$45,000 by a City employee was uncovered in the City's Department of Public Works (DPW). The theft involved cash taken from the proceeds of trash bag sales over a six-year period. In December 2008, City officials adopted a new policy and established revised procedures for handling cash receipts by the DPW including requirements that receipts be remitted daily to the Finance Department and for the inventory of unsold trash bags and reconciliation with sales. Our office performed an audit of internal controls over cash receipts in the DPW.

### **Scope and Objective**

The objective of our audit was to examine the City's internal controls over cash receipts in the Department of Public Works for the period January 1, 2008 to May 15, 2009. Our audit addressed the following related questions:

- Have City officials developed and implemented adequate controls over inventory levels, sales, and collections associated with the sale of trash bags?
- Have City officials developed and implemented adequate controls over cash collections associated with the sale of compost?

## **Audit Results**

In December 2008, City officials adopted a new policy and established revised procedures for handling cash receipts by the DPW. However, we found that the Commissioner of Public Works did not take any immediate action to implement the new procedures, reportedly had not done so as of the end of fieldwork in May 2009, and had done little to implement these procedures as of August 2009. For example, while the new policy requires that receipts for trash bag and compost sales be remitted daily to the Finance Department for deposit, we found that moneys are remitted, on average, every 5.75 days and as late as 27 days after receipt. Also, we found that trash bags available for sale by the DPW were not inventoried daily as required. The lack of inventory control of trash bags was a significant deficiency that contributed to the prior theft.

## **Comments of Local Officials**

The results of our audit and recommendations have been discussed with City officials and their comments, which appear in Appendix A, have been considered in preparing this report. Except as specified in Appendix A, City officials generally agreed with our recommendations and indicated they planned to take corrective action. Appendix B includes our comments on issues raised in the City's response letter.

# Introduction

## Background

The City of Saratoga Springs (City) is located in Saratoga County and has approximately 29,000 residents. The City is governed by the City Council (Council), which is made up of the Mayor who is the presiding officer and four other elected members. The Mayor is the chief executive officer and official representative of the City. The Commissioner of Public Works is responsible for the overall operations of the Department of Public Works (DPW). The Commissioner of Finance is custodian of city monies per the City's Charter.

The City has 369 full-time employees and 264 part-time employees. For the fiscal year ending December 31, 2008, the City reported general fund expenditures of approximately \$36.7 million. The City provides various services that include law enforcement, fire protection, water and sewer, street maintenance, refuse/garbage, recreation facilities and parks. These services are financed mainly by real property taxes, sales tax, and State aid and other miscellaneous sources including the sale of trash bags for use at the City's refuse transfer station and compost material sales.

In 2008, a theft of approximately \$45,000 by a City employee was uncovered in the City's DPW. The theft involved cash taken from the proceeds of trash bag sales over a six-year period. In December 2008, City officials developed and adopted a new policy and procedures for handling cash receipts within the DPW. The new policy and procedures included requiring receipts to be remitted daily to the Finance Department, and the inventory of unsold trash bags and reconciliation with sales. Our office performed an audit of internal controls over cash receipts in the DPW.

## Objective

The objective of our audit was to examine the City's internal controls over cash receipts in the Department of Public Works. Our audit addressed the following related questions:

- Have City officials developed and implemented adequate controls over inventory levels, sales, and collections associated with the sale of trash bags?
- Have City officials developed and implemented adequate controls over cash collections associated with the sale of compost?

## Scope and Methodology

We examined internal controls over cash receipts for the sale of trash bags and compost in the DPW for the period of January 1, 2008 to May 15, 2009.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit are included in Appendix C of this report.

**Comments of  
Local Officials and  
Corrective Action**

The results of our audit and recommendations have been discussed with City officials and their comments, which appear in Appendix A, have been considered in preparing this report. Except as specified in Appendix A, City officials generally agreed with our recommendations and indicated they planned to take corrective action. Appendix B includes our comments on issues raised in the City's response letter.

The Council has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and forwarded to our office within 90 days, pursuant to Section 35 of the 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 Council to make this plan available for public review in the Clerk's office.

## Cash Receipts

An effective system of internal controls over cash receipts includes policies and procedures to provide reasonable assurance that all cash is accounted for, physically safeguarded until deposited, deposited in a timely manner, and appropriately reconciled to the bank statement. Other components of internal control include effective management oversight of employees who receive cash.

Internal controls over cash receipts at the City's DPW are inadequate. Cash collections are not remitted timely, and there is no reliable record of inventory or calculation of trash bags sales as required. In 2008, a theft of approximately \$45,000 was uncovered in the City's DPW. The theft was related to trash bags sales over a six-year period. A primary reason the theft occurred and went undetected for a number of years was that the City's internal controls over cash receipts were not adequately designed and operating effectively. In particular, cash receipts in the City's DPW lacked adequate supporting documentation. Cash collected for trash bag and compost material sales at two DPW locations lacked the necessary internal controls in the form of timely remittance and supporting documentation to properly account for all moneys collected.

In December 2008, City officials responded to the theft by adopting a new policy and procedures for the safeguarding of cash receipts in the DPW. However, we found that the Commissioner of Public Works has not enforced compliance with the policy and procedures as of May 2009, nor has he provided effective oversight. Subsequent to our fieldwork, we were informed by the Finance Department officials that the new policies and procedures had still not been fully implemented as of August 2009.<sup>1</sup>

### Timely Deposits

One of the objectives of a good internal control system over cash receipts is to ensure that cash is adequately safeguarded. It is essential for the City to ensure that all moneys received are deposited as soon as possible to prevent the loss or misuse of cash. In addition, delays in depositing cash payments tend to misrepresent the actual flow of cash in the City's financial records.

Trash bags sold by the City are the only bags accepted at the City's transfer station. The City sells bags at the transfer station and at the DPW office located in City Hall. In addition, the City sells bags to certain retail stores for resale as a convenience to the public. Compost produced from organic materials collected by the City is also sold by

<sup>1</sup> Only minor changes have been made as of August 2009

the DPW in the spring and summer. Taxpayers purchasing compost must pay for the purchase at the DPW office located in City Hall. They are then issued a receipt that must be presented to the employees at the transfer station, where the compost is stored.<sup>2</sup>

Monies collected at the transfer station for the sale of trash bags are sent daily to the DPW office in City Hall. The DPW office is responsible for remitting the collections, along with the supporting documentation and reconciliations, to the Finance Department daily for deposit, in accordance with the City's recently prescribed policy and procedures. We found that collections received at the transfer station and the DPW office were not being remitted daily to the Finance Department. We reviewed 48 days of collections totaling \$29,895 that were received at the transfer station and the DPW office from December 2008 through April 2009. For 32 of the 48 days tested, the daily collections were not remitted to the Finance Department timely. The monies were not remitted to the Finance Department on a timely basis with remittances ranging from one to 27 days after receipt, the average being 5.75 days. Prior to being remitted, moneys collected were kept in the DPW office safe, which is accessible to several office employees. By not remitting daily collections to the Finance Department, a greater amount of money is exposed to the risk of theft at one time.

DPW officials continued to follow the old policy, which required them to remit cash receipts to the Finance Department within ten days of receipt. While this explains a portion of the untimely remittances, there were instances of remittances being made to the Finance Department in excess of even the ten day requirement in the old policy. When the City DPW office does not remit collections timely, there is an increased risk that cash will be lost, stolen, or misused.

## **Inventory Controls**

It is essential to maintain a current inventory of all goods in stock. An accurate inventory is an effective tool that would allow the City to ensure that all sales are accounted for. A day's beginning inventory less the day's ending inventory should be equal to and corroborate the sales for that day. Other factors, such as purchases made to replenish the inventory and adjustments for damaged goods, would also be needed to be applied to the calculation of the number of items sold. An up-to-date inventory record also helps management monitor sales operations more effectively and guards against theft of those goods in stock.

The City maintains a supply of trash bags at the DPW garage for sale at the transfer station and at the DPW office. On average, the

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<sup>2</sup> Reconciliation between compost receipts issued and monies collected is performed by the Finance Department when the collections are remitted to it.

City annually sells approximately 58,000 trash bags at \$3 per bag, generating approximately \$174,000 annually. As updated in December 2008, the City's cash receipts procedures call for trash bags to be inventoried daily. The inventory record should show the beginning inventory, less the day's sales resulting in the ending inventory and the document is to be initialed and dated by the employee performing the inventory. Notations should also be made regarding damaged bags. The inventory records should be remitted monthly to the Commissioner of Public Works for his review. The policy also provides for the Commissioner to perform periodic audits to verify inventories of record.

We visited the DPW garage in May 2009 and inventoried trash bags in stock. According to the inventory records maintained at the DPW garage, there were 185 cases of bags in stock (each case contains 200 bags). However, our count of the bags showed that there were actually 202 cases in stock, resulting in a discrepancy of 17 cases, or 3,400 bags. In addition, there were three full cases and a partial case in the office at the transfer station and a partial case at the DPW office. However, there was no record of inventory or calculation of bag sales at these locations as required by the policy.

The failure to maintain an acceptable inventory increases the risk that fraud or misuse of City receipts or inventory could occur and go undetected. The \$45,000 theft in 2008 is proof of the risk. It should be noted that the 202 cases of trash bags in stock at the DPW garage represents \$121,200 in future revenue for the City.

## **Recommendation**

1. The Commissioner of Public Works should implement the prescribed system of internal controls in accordance with the Cash Receipting Policy adopted by the City Council.
  - The Commissioner of Public Works should ensure that moneys collected are remitted daily to the Finance Department, and that unsold trash bags are inventoried and reconciled with sales daily.
  - The Commissioner of Public Works should require and review monthly remittance of inventory records and perform periodic audits of inventory.

**APPENDIX A**  
**RESPONSE FROM LOCAL OFFICIALS**

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



# City of Saratoga Springs

Office of Commissioner of Public Works

City Hall

Saratoga Springs, New York 12866-2296

518-587-3550

Fax 518-587-2417

February 2, 2010

Office of the State Comptroller  
Division of Local Government and School Accountability  
One Broad Street  
Glens Falls, NY 12801

Dear Sir/Madam:

RE: City of Saratoga Springs Cash Receipts in the Department of Public Works

Below please find the City's response to the preliminary draft "Cash Receipts in the Department of Public Works" Report of Examination performed by the Office of the Comptroller for the period January 1, 2009 to May 15, 2009. I would like to take this opportunity to thank the staff of the Comptroller's Office for their thoughts and guidance.

I have carefully reviewed the findings and recommendations presented and appreciate the opportunity to provide additional information in connection with the areas identified in the report.

## RESPONSE TO RECOMMENDATIONS

Timely Deposits: Although not specifically noted in the report, it needs to be understood that while there was a new policy adopted by the City Council entitled "Internal Control on Cash Receipting for DPW Revenue" staff continued to follow the prior policy because the cash register had not been installed. Without that hardware, it was not possible to print proofs, verify codes, release batches, etc. In fact, while the Comptroller's Office representatives were at the City auditing the procedures, DPW staff showed them that the cash register was being installed and would be used within a short time of their departure. Once the register was installed and training was completed, DPW staff in conjunction with Finance Staff agreed that the use of the register would begin on July 1.

With the installation of the cash register and training of staff on this software, DPW staff has made diligent efforts in making deposits in a timelier manner. It must be noted though that daily receipts from the transfer station are not accounted for until very late in the day, thereby making it impossible to turn over that day's receipts to the Finance Department on that day. Also Friday and Saturday receipts are transferred to the Finance Department on Monday, giving the appearance, by strictly looking at dates only, that deposits are not made on a daily basis.

See  
Note 1  
Page 14

DPW staff continues to be concerned that they must leave the daily cash receipts in an open box on a desk in the Finance Department leaving that DPW staff with no signed receipt that the daily cash was received by Finance. DPW staff may not wait for those funds to be counted or for a receipt to be issued. So while deposits are turned over on any given day, a receipt is not issued when the daily cash is left. Therefore, DPW has no assurance that funds brought to the Finance Department were deposited on the day that they were left in the box.

See  
Note 2  
Page 14

*Since the audit, DPW staff has made an ongoing effort to make daily deposits. DPW will continue to work with the Finance Department to make improvements in this area and to meet the expectations as prescribed in the policy.*

Inventory: Since the Comptroller's Office visit inventory control of transfer bags continues. When bags are received from the vendor, they are inventoried and distributed by one employee. Boxes are numbered by the employee upon delivery and are kept in a locked room. Keys are available to three employees. Records of all transactions between employees and retail stores are maintained. Inventory sheets document where the numbered box is transferred, thereby making it easier to trace a box should there be a discrepancy. Because of the size of office space at the transfer station only a small supply of boxes are maintained at that location. A daily log of the amount of bags sold and revenue received is maintained.

*DPW continues to review the inventory control procedures in conjunction with Finance staff. Revised forms have been developed to allow for daily reconciliation of sales and inventory. As this process evolves, review of inventory records and periodic audits of inventory will be performed. DPW will continue to work with the Finance Department to determine ways to improve the inventory control measures.*

DPW disagrees with the statement in the report that DPW has made little attempt to implement the new procedures. In fact, the cash register at the DPW central office has been installed, inventories are ongoing, sales of miscellaneous items have been discontinued, transfer bags sales have been limited to retail stores/transfer station/DPW main office, revenue received on the weekend is now left at the police department, signs have been posted, forms have been revised, receipts are given and advice from the Finance Department has been sought. DPW staff has been receptive to the recommendations of the Finance Department and will continue to do so.

See  
Note 3  
Page 14

While the Department of Public Works does not agree in its entirety with the findings in the audit, we accept the audit as a resource to be used to assist staff to improve operations and tighten internal controls.

We appreciate the opportunity to respond and the inclusion of our response in the final document to be released by the Comptroller.

Sincerely,



Anthony J. "Skip" Scirocco  
Commissioner

## APPENDIX B

### OSC COMMENTS ON CITY OFFICIALS' RESPONSE

#### Note 1

While we recognize that it may not always be possible to remit daily receipts to the Finance Department on the same day that they are collected, good internal controls require that cash be remitted as quickly as possible after the time of receipt to ensure that monies collected are deposited intact. We found that the receipts in DPW were being remitted to the Finance Department an average of 5.75 days — and as late as 27 days — after the date of collection. Specifically, collections were remitted late on 32 of the 48 days we tested; on 13 of those 32 days (40 percent of the exceptions), DPW waited seven days or longer to remit the collections to the Finance Department.

#### Note 2

Our testing found that the Finance Department issues receipts for monies it receives from the various departments, and makes deposits in a timely manner. However, we found that DPW staff leave collections at the Finance Department without waiting for a receipt, especially if Finance Department staff are busy collecting monies from taxpayers or other parties. It is the DPW's responsibility to remit collections to the Finance Department promptly, and to obtain a receipt for each collection.

#### Note 3

At the time of the completion of our fieldwork (May 29, 2009), DPW had not implemented the controls that have been described in the City's response. The City Council did adopt new internal controls for cash receipting of DPW revenue, effective December 16, 2008, but DPW had not implemented these new internal controls during the five-month period between the adoption of the new policy and procedures and the completion of our fieldwork. City Finance Department officials should review any controls DPW has implemented subsequent to our fieldwork for their compliance with current City Council policies.

## APPENDIX C

### AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess the adequacy of the internal controls put in place by officials to safeguard City cash receipts. To accomplish this, we performed an initial assessment of the internal controls so that we could design our audit to focus on those areas most at risk. Our initial assessment included evaluations of cash receipts collection in the following areas of operation: the Finance Office, Department of Public Safety, the Department of Public Works, the City Clerk's Office, the City Assessor's Office, the Building Department, the Recreation Department, the Zoning, Planning and Community Development, the Civil Service Department and the City operated Canfield Casino and the Carousel in Congress Park.

After reviewing the information gathered during our initial assessment, we determined where weaknesses existed, and evaluated those weaknesses for the risk of potential fraud, theft and/or professional misconduct. Based on that evaluation we determined that controls appeared to be adequate and limited risk existed in most of the financial areas we reviewed. We then decided upon the reported objective and scope by selecting for audit those areas most at risk. We selected internal controls over cash receipts in the DPW for further audit testing.

As a result, our objective was to assess the internal controls put in place by officials to safeguard cash receipts in the DPW. We examined cash receipt transactions for the DPW as it pertained to trash bags and compost for the period of January 1, 2008 to May 15, 2009.

To accomplish our objective, we took the following approaches to obtain valid audit evidence:

- We reviewed the City's policies related to cash receipts in the DPW to verify sufficiency in providing adequate guidelines ensuring receipts are adequately safeguarded.
- We interviewed City officials and employees to gain an understanding of the procedures used to control cash assets and record cash receipts at the DPW.
- We reviewed the City's charter as to the responsibility of the City Council, Commissioner of Public Works and Mayor.
- We reviewed the City's financial records and reports, tested selected records and transactions, and examined pertinent documents to determine whether the cash receipt transactions had been properly recorded, timely and intact.

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

## APPENDIX D

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Steven J. Hancox, Deputy Comptroller  
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