



Clyde-Savannah Central School District Separation Payments and Capital Assets

Report of Examination

Period Covered:

July 1, 2004 - January 31, 2006

2006M-99



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State of New York Office of the State Comptroller

Division of Local Government Services and Economic Development

November 2006

Dear School District Officials:

One of the Office of the State Comptroller's top priorities is to identify areas where school districts can improve their operations and provide guidance and services that will assist school district officials in making those improvements. Further objectives are to develop and promote short-term and long-term strategies to enable and encourage school district officials to reduce costs, improve service delivery and to account for and protect their school districts' assets.

The reports issued by this Office are an important component in accomplishing these objectives. These reports are expected to be a resource and are designed to identify current and emerging fiscally related problems and provide recommendations for improvement. The following is our report on the Clyde-Savannah Central School District — Separation Payments and Capital Assets.

This audit was conducted pursuant to the State Comptroller's authority as set forth in Article V, Section 1 of the State Constitution and Article 3 of the General Municipal Law. The report contains opportunities for improvement for consideration by school district officials.

If we can be of assistance to you, or if you have any questions concerning this report, please feel free to contact the local regional office for your county listed at the back of this report.

Respectfully submitted,

*Office of the State Comptroller
Division of Local Government Services
and Economic Development*



State of New York Office of the State Comptroller

EXECUTIVE SUMMARY

The Clyde-Savannah Central School District (District) is governed by the Board of Education (Board) which comprises nine elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the chief executive officer of the District and is responsible, along with other administrative staff, for the day-to-day management of the District under the direction of the Board.

Five administrators ended their employment with the District during our audit period. Some of these individuals, including the former Superintendent, received payments upon separating from District services.

The Board has adopted written policies for the accounting of capital assets. The policy charged the Superintendent or designee with accounting for general fixed assets. As of June 30, 2005, the District reported over \$31,000,000 in capital assets.

Scope and Objectives

The objectives of our audit were to examine the management controls over separation payments and capital assets to ensure that District assets are properly safeguarded. Our audit addressed the following question for the period July 1, 2004 to January 31, 2006:

- Are internal controls over separation payments and capital assets appropriately designed and operating effectively?

Audit Results

The District does not have adequate internal controls over separation payments, which resulted in Superintendent Paul Doyle being inappropriately paid about \$14,000 when he left District employment.

A lack of segregation of duties and a recent physical inventory resulted in a weakening of internal controls over capital assets.

Comments of District Officials

The results of our audit and recommendations have been discussed with District officials and their comments, which appear in Appendix A, have been considered in preparing this report. Except as indicated in Appendix A, District officials generally agreed with our recommendations and indicated they planned to implement corrective action. OSC comments to the District's response can be found in Appendix B.

Introduction

Background

The Clyde-Savannah Central School District (District) is located in the Towns of Savannah and Galen and the Village of Clyde, Wayne County. The District is governed by the Board of Education (Board) which comprises nine elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the chief executive officer of the District and is responsible, along with other administrative staff, for the day-to-day management of the District under the direction of the Board.

There are three schools in operation within the District, with approximately 1,050 students and 250 employees. The District's 2004-05 operating expenditures totaled about \$15,900,000, funded primarily with State aid, real property taxes and grants.

Five administrators ended their employment with the District during our audit period. Some of these individuals, including the former Superintendent, received payments upon separating from District services.

The Board has adopted written policies for the accounting of capital assets. The policy charged the Superintendent or his designee with accounting for general fixed assets. As of June 30, 2005, the District reported over \$31,000,000 in capital assets.

Objectives

The objectives of our audit were to examine the management controls over separation payments and capital assets to ensure that District assets are properly safeguarded. Our audit addressed the following question:

- Are internal controls over separation payments and capital assets appropriately designed and operating effectively?

Scope and Methodology

During this audit we examined internal controls of the District for the period July 1, 2004 to January 31, 2006.

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 District
Officials and Corrective
Action**

The results of our audit and recommendations have been discussed with District officials and their comments, which appear in Appendix A, have been considered in preparing this report. Except as indicated in Appendix A, District officials generally agreed with our recommendations and indicated they planned to implement corrective action. OSC comments to the District's response can be found in Appendix B.

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of the General Municipal Law, the Board should prepare a plan of action that addresses the recommendations in this report and forward the plan to our office within 90 days. For guidance in preparing the plan of action, the Board may refer to applicable sections in the publication issued by the Office of the State Comptroller entitled *Local Government Management Guide*. We encourage the Board to make this plan available for public review in the District Clerk's office.

Separation Payments

A vital component of in any control system is the “tone at the top,” or control environment. The foundation of any effective control environment is competent managers with integrity that attentively monitor operations. Having a good control environment helps ensure that all employees follow District policies and procedures. To achieve these goals, management must first establish the clear policies and procedures that will govern operations, communicate these broadly, and then ensure that all employees comply with these policies and procedures. To establish the proper control environment, management must act with the highest ethical standards and must adhere to the same rules and regulations they expect all other staff to adhere to. Management must show leadership in carefully safeguarding the public resources that are entrusted to them.

To ensure that District personnel receive only the salary and benefits that the Board intends, District-wide policies, collective bargaining agreements and/or individual employee contracts should stipulate entitlement to salary and benefits, both during and when terminating employment with the district. In addition, payments for unused leave should occur only when authorized by the Board in these documents or by resolution.

Our audit disclosed that five administrators terminated their employment with the District during our audit period. In each case, contracts with the Board established the terms of employment for these former employees. All of these agreements establish policies and procedures for the payment of unused benefits upon separation of employment. Our review of the final payrolls for the five employees who left the District’s employment between July 1, 2004 and January 31, 2006 disclosed that the District made an improper separation payment to one of these employees, resulting in an overpayment totaling \$13,980. There was no indication that this payment was reviewed for correctness and accuracy before disbursement by the District.

Paul Doyle — Superintendent of Schools Mr. Doyle was overpaid by \$13,980 upon leaving District employment. The table on the following page summarizes the payments made to Mr. Doyle along with our calculation of overpayments:

Payment Type	Period Covered	Actual Amount Paid	Audit Calculation	Overpayment
Severance Payment	4 months, per separation agreement	\$35,875	\$32,723	\$3,152
Payment for Vacation Used	July 2, 2004 - October 4, 2004 (3 months + 3 days)	\$28,252	\$25,675	\$2,577
Health Insurance Buyout	July 1, 2004 - October 5, 2004 (3 months + 5 days)	\$10,500	\$2,771	\$7,729
Membership Fees and Dues	2004-05 School Year	\$1,222	\$700	\$522
Total Overpayment				\$13,980

We noted that the District made several erroneous calculations in determining the payments to Mr. Doyle.

Mr. Doyle's base salary, used in calculating his severance and vacation payments was overstated. Superintendent Doyle's contract was a four-year contract for the period July 1 2002 through June 30, 2006. Based on this contract Mr. Doyle's base salary for 2004-05 was \$98,170.40 (\$8,187.87 per month). However, the District utilized a base salary for 2004-05 of \$107,626 (\$8,968.83) per month. Because of this discrepancy Mr. Doyle's severance and vacation payments were inflated by \$3,152 and \$2,577 respectively.

Mr. Doyle received a \$10,500 (\$875 per month) health insurance buyout for the 2004-05 school year. Since he left employment effective October 5, 2004, he was only entitled to receive a portion of the buyout and was overpaid by \$7,729.

Mr. Doyle's contract also contained a provision that he receive payments in lieu of actual expenses paid of up to \$700 annually for membership and dues applicable to national and State professional associations. As noted in the table above, the District reimbursed Mr. Doyle \$1,222 for these expenses, an overpayment of \$522.

Recommendations

1. The Board should take the appropriate steps to recover the improper payment made to Mr. Doyle.
2. The Board, or its designated representative such as the audit committee, claims auditor or internal auditor should monitor separation payments to ensure that the District's policies and procedures are followed.

3. The Board should ensure that separation payments made to District officials and employees comply with the provisions of their employment contracts or applicable Board policy and/or resolutions.

Capital Assets

Capital assets are those that have a useful life of more than one year and include such things as land, buildings, furnishings, vehicles and electronic equipment such as computers. The District's inventory of capital assets represents a significant investment of resources. As of June 30, 2005, the District reported roughly \$31,600,000 in capital assets. District officials must ensure that capital assets are protected from loss, that their value is maintained, and that they are used effectively. Capital asset protection is enhanced when quality records are maintained. Detailed records help establish accountability and allow for the development of additional controls and safeguards. Maintaining an inventory of capital assets helps to safeguard assets; helps to determine the adequacy of insurance protection; provides a means of planning for future replacement; and fixes responsibility for the care and safeguarding of equipment and property. An annual physical inventory count of capital assets is an important control for monitoring the accuracy of the asset records and determining the existence and condition of the assets.

Ideally one person (a property control manager) should have overall responsibility for tracking capital assets, and for the accuracy of asset records. The detailed records maintained by the property control manager must be complete, accurate and up-to-date. Each piece of moveable property should have a record that includes a description of the item (including make, model and serial number); the District's assigned identification number; the date, amount, vendor and claim number for the purchase; the department having custody and the location; and source of funds used to purchase the item.

The Board adopted a written policy for the accounting of capital assets in 1999 which charges the Superintendent or his designee with accounting for general fixed assets according to the procedures outlined in the Uniform System of Accounts for School Districts. District officials indicated that their current unofficial practice is to utilize a \$500 lower limit for inventorying fixed assets, except for those items that are easily lost or stolen, such as digital cameras, Palm Pilots and portable computers. If followed properly this policy would provide for the appropriate management and control of capital assets. We noted, however, that the capital asset records maintained by the District were inaccurate and not up-to-date.

The person in charge of the property records should have restricted access to the property/assets and should not be the person accepting receipt of new assets. The controls at the District are weakened because the central receiving clerk serves as the property control manager and is responsible for maintaining the District's fixed asset records.

The District has not conducted a physical inventory or updated their fixed asset records since October 1, 2003 when they hired an outside vendor to prepare fixed asset records. District officials informed us that a different outside vendor is currently in the process of updating the District's fixed asset records.

We reviewed 22 capital asset purchases valued at approximately \$83,500 made during our audit period. Since the District has not updated their capital asset records since 2003, none of these purchases were included in the District's capital asset records. We attempted to locate and view all of these items. With the assistance of the receiving clerk we were able to find and identify 20 of the purchases valued at about \$81,500. Four of the purchases that we located were tagged as District property. We were unable to verify the existence of two purchases valued at about \$2,050. The property clerk stated these items were locked in a classroom cabinet and that the teacher with the only key was currently unavailable to provide access to the cabinet.

Incomplete and outdated information on capital assets can result in the District having inaccurate accounting records, and can cause the District to incur unnecessary insurance costs. Weak internal controls and inaccurate inventory records also can expose the District to possible fraud or theft, which may occur and not be detected. Based on our testing, we do not believe that the District's control procedures over capital assets are operating effectively.

Recommendations

4. The Board should ensure that a complete physical inventory for all District capital assets is taken to establish a correct current inventory record. These assets should be recorded in the general ledger capital asset accounts at original cost, or estimated original cost, if actual cost cannot be determined. Thereafter, acquisitions, dispositions, and transfers of assets should be recorded as they occur.
5. The District should ensure that all moveable capital assets are tagged as District property.
6. Periodic physical inventories should be taken and compared to the capital asset records. Discrepancies should be investigated and resolved promptly.

7. The District should separate the duties of receiving capital assets and maintaining inventory control records.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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



Clyde-Savannah Central School District

DISTRICT OFFICE
215 Glasgow Street
Clyde, New York 14433

Phone (315) 902-3000
Fax (315) 923-2560

William J. DiCicco
Assistant Superintendent for Business

September 28, 2006

Office of the State Comptroller
Rochester Regional Office
16 West Main Street–Suite 522
Rochester, New York 14614

Dear Madam or Sir:

Please be advised of the following responses and planned corrective actions regarding the recent examination of the Clyde-Savannah Central School District Separation Payments and Capital Assets by the Office of the State Comptroller:

Recommendations

1. The Board should take the appropriate steps to recover the improper payment made to Mr. Doyle.
2. The Board, or its designated representative such as the audit committee, claims auditor, or internal auditor should monitor separation payments to ensure that the District's policies and procedures are followed.
3. The Board should ensure that separation payments made to District officials and employees comply with the provisions of their employment contracts or applicable Board policy and/or resolutions.

Response/Planned Corrective Actions Regarding Recommendations 1, 2, and 3

Paul Doyle–Superintendent of Schools:

1. **Severance Payment:** In addition to the base salary provided by paragraph seven (7) of the contract between the Board of Education and Mr. Doyle, paragraph thirteen (13) E also provided a "salary supplement of \$10,500.00" in lieu of receiving District health insurance. Both the base salary and salary supplement were used in calculating the aggregate salary for Mr. Doyle for purposes of vacation and severance remuneration. As a result, the aggregate annual rate of compensation was \$107,626.00, resulting in a four month severance payment of \$35,875.00 (equivalent to four months' salary at the rate of \$107,626.00).

In contrast, it appears that the auditor used only Mr. Doyle's base salary rate for calculation purposes.

The Board is directing that a careful review be made of both the salary actually paid for the 2004-05 school year and the auditor's calculations to ensure that no overpayment was made, and will seek recovery of such overpayment if one was in fact made.

See
Note 1
Page 20

2. **Payment for Vacation Used:** While the number of vacation days (63) is not being disputed, the District used Mr. Doyle's aggregate annual salary (derived as outlined above) in compensating him for his vacation days. Because the auditor used only the base rate of compensation, the audit calculates a lower compensatory amount for vacation than was actually paid.

The Board is directing that all payments for vacation for 2004-05 be carefully reviewed to ensure that no overpayment was made, and will seek recovery of such overpayment if one was in fact made.

See
Note 1
Page 20

3. **Health Insurance Buyout:** As detailed above, an amount of \$10,500.00 was provided to Mr. Doyle as a 'salary supplement' for the 2004-05 school year. The District considered this salary supplement as part of the salary aggregated with base salary to calculate the total rate of compensation to be used for the payroll, vacation, and severance payments agreed upon by contract.

The Board is directing a careful accounting of the payments regarding Mr. Doyle's buyout for 2004-05 as recommended by the auditor to ensure that this buyout was in fact paid 'pro-rata' for the partial year, and will seek to recover any inadvertent overpayments.

See
Note 2
Page 20

4. **Membership Fees and Dues:** The contract between the Board and Mr. Doyle provided for reimbursement of actual amounts expended for 'membership fees and dues,' not to exceed the amount of \$700.00 per year. Paragraph C of the contract provides, 'in addition, the Superintendent shall be reimbursed for actual expenses incurred in connection with his activities for and on behalf of the District, including reasonable amounts expended for air travel (*but not by ground*), lodging, and meals in connection with conferences, seminars, and similar matters which are approved in advance by the Board and appropriated in the school district budget.' The intent of this paragraph was that the district would pay a maximum of \$700.00 for memberships in professional associations, and an additional amount for the expenses of participating in conferences and seminars sponsored by those associations. In addition to membership fees, the District did in fact reimburse Mr. Doyle for his attendance at conferences and seminars.

It should also be noted that the severance agreement between the District and Mr. Doyle provided a cost savings to the District if Mr. Doyle was to secure other employment prior to February 6, 2005. By encouraging his attendance at relevant seminars and conferences through reimbursements for them, the Board enabled Mr. Doyle to network and connect within his professional field, thus assisting him in finding new employment in a timely manner and ultimately saving salary costs for the District. Therefore, the Board considered these conference expenses to be cost effective and justified.

See
Note 3
Page 20

However, it has directed an item-by-item review of membership dues and fees reimbursements to determine whether all such expenditures were appropriate.

5. **Travel/Business Expenses:** Paragraph 13 D of the contract between the Board and Mr. Doyle provided that in lieu of reimbursement for travel or business expenses, the Superintendent would receive an allowance of \$3,500.00 per year. This amount was intended to remunerate the Superintendent for any *ground transportation* expenses incurred in connection with his routine business travel on behalf of the District. It was structured as an addition to the "actual expenses incurred in connection with activities for and on behalf of the District, including reasonable amounts expended for air travel (*but not for ground travel*), lodging, and meals in connection with conferences, seminars, and similar matters" (*emphasis added*) as provided by paragraph 13 C for attendance at professional conferences and seminars. Mr. Doyle did in fact incur expenses for such travel under paragraph 13 C for which the District provided reimbursement consistent with the contractual agreement. Again, these payments to Mr. Doyle were also considered justifiable in an attempt (which ultimately proved successful) to position him to obtain other employment in a timely manner, thus relieving the District of the contingent expenses under the severance agreement.

See
Note 4
Page 20

The Board is directing a careful review of these reimbursements to ensure that all such expenditures were appropriate.

Recommendations

4. The Board should ensure that a complete physical inventory for all District capital assets is taken to establish a correct current inventory record. These assets should be recorded in the general ledger capital asset accounts at original cost, or estimated original cost, if actual cost cannot be determined. Thereafter, acquisitions, dispositions, and transfers of assets should be recorded as they occur.
5. The District should ensure that all moveable assets are tagged as District property.
6. Periodic physical inventories should be taken and compared to the capital asset records. Discrepancies should be investigated and resolved promptly.

Response/Planned Corrective Actions Regarding Recommendations 4, 5, and 6

Pursuant to established District Policy #1999, Accounting of Fixed Assets, Industrial Appraisal Company of Pittsburgh, Pennsylvania has been contracted to provide an appraisal for the District for fixed asset accounting control and insurance valuation purposes. An on-site inspection and appraisal of all District buildings, site improvements, fixed equipment, furniture, machinery, and movable equipment will be conducted sometime in October, 2006, and all resultant data and information will be summarized in report form. All existing historical cost data relating to buildings and site improvements will be brought forward and incorporated into the report, which will be presented in 'property inventory and accounting cost record' format (providing a computerized record of assets). Such a format is designed for the continued maintenance of effective property control, as well as for the provision of a depreciation study for all fixed assets in compliance with GASB 34 requirements. Also, as referenced above, the report and its computerized format will establish and maintain reliable current insurable values of all appraised property.

Recommendation

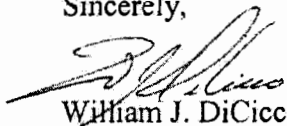
7. The District should separate the duties of receiving capital assets and maintaining inventory control records.

Response/Planned Corrective Actions Regarding Recommendation 7

Effective immediately, the District Receiving Clerk is being assigned only those duties and responsibilities directly related to the physical receipt of capital assets. The capital assets accounting function (the maintenance of inventory control records) is being assigned to the District Treasurer. This separation of duties and responsibilities will promote the desired division of responsibility control mechanism alluded to in recommendation #7.

The District truly appreciates your auditing efforts and communication of resultant findings. Should you have any questions, comments, or concerns regarding the content of this letter, please do not hesitate to contact me at your convenience.

Sincerely,



William J. DiCicco
Assistant Superintendent for Business
Clyde-Savannah Central School District

cc: Mr. Robert Montemorano, Board of Education President
Ms. Marilyn Barr, Superintendent
Mr. Ron Mendrick, School Attorney
Mr. Paul Doyle, Former Superintendent, Clyde-Savannah Central School District

APPENDIX B

OSC COMMENTS TO RESPONSE FROM DISTRICT OFFICIALS

In response to comments made by the District, we provide the following information.

Note 1

The District's response states that these payments were calculated based on a higher salary than we used in our calculations. Specifically, the District added to Mr. Doyle's base salary a salary supplement prior to calculating his separation payments. This supplement was the amount received by Mr. Doyle in lieu of receiving health insurance benefits. The written contract between Mr. Doyle and the District does not indicate that the salary supplement should be added to Mr. Doyle's base salary when calculating separation payments. During our exit conference, District officials stated that the District had entered into a non-written agreement with Mr. Doyle that amended the written agreement. We were told this non-written agreement provided for the inclusion of the salary supplement to Mr. Doyle's base salary when calculating the amount due as a separation payment. This amendment was not noted in Mr. Doyle's personnel records or in official Board minutes.

All actions taken by the Board must be taken at a public meeting and must be reflected in the minutes of their proceedings. These requirements allow the public to know how District funds are being spent and assess whether Board decisions are proper and appropriate. Since the Board's action did not conform to these requirements the amending of the written agreement would not be valid.

Note 2

Mr. Doyle received a \$10,500 payment for his health insurance buyout for the 2004-05 school year. Since he left employment effective October 5, 2004, he was only entitled to receive the portion of the buyout that was earned. Payment of the entire amount resulted in an overpayment of \$7,729.

Note 3

The District states that the additional expenses were justified because they facilitated Mr. Doyle leaving District employment and ultimately saved the District future salary costs. While this may be true we were not provided with a written agreement or evidence of Board approval authorizing the change in the terms of Mr. Doyle's contract.

As observed above in Note 1 all actions taken by the Board must be taken at a public meeting and must be reflected in the minutes of their proceedings in order to be valid.

Note 4

We have taken the District's response into consideration and have modified our final report.

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 District assets. 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 the following areas: cash receipts and disbursements, purchasing, payroll and personal services, and capital assets and consumable inventories.

During the initial assessment, we interviewed appropriate District officials, performed limited tests of transactions and reviewed pertinent documents such as District policies and procedures manuals, Board minutes and financial records and reports. In addition, we obtained information directly from the computerized financial databases and then analyzed it electronically using computer-assisted techniques. This approach provided us with additional information about the District's financial transactions as recorded in its database(s). Further, we reviewed the District's internal controls and procedures over the computerized financial databases to help ensure that the information produced by such systems was reliable.

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. We then decided upon the reported objectives and scope by selecting for audit those areas most at risk. We selected Separation Payments and Capital Assets for further audit testing.

We determined that five administrators left the employ of the District during the period July 1, 2004 through January 31, 2006 based on a review of the Board minutes. In addition, we reviewed any corresponding collective bargaining agreements or individual contracts for these employees to determine if the employees were eligible for such payments. We examined the payroll records for these administrators to determine the effectiveness of internal controls pertaining to separation payments and any associated effect of deficiencies in those controls. We also interviewed the Superintendent, Assistant Superintendent for Business and payroll clerk about the operating policies and procedures pertaining to the processing of payroll, and separation payments in particular.

Within capital assets, we interviewed appropriate District officials and employees to obtain an understanding of the District's process for recording and accounting for capital assets. We reviewed the District's financial records to determine if capital assets were properly recorded. We also conducted a walkthrough of several classrooms to observe the location and security of electronic equipment.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). Such standards require that we plan and conduct our audit to adequately assess those district operations within our audit scope. Further, those standards require that we understand the district's management controls and those laws, rules and regulations that are relevant to the district's operations included in our scope. An audit includes examining, on a test basis, evidence supporting transactions

recorded in accounting and operating records and applying such other auditing procedures, as we consider necessary in the circumstances. We believe that our audit provides a reasonable basis for the findings, conclusions and recommendations contained in this report.

APPENDIX D

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