



Scotia-Glenville Central School District Internal Controls Over Selected Financial Activities

Report of Examination

Period Covered:

July 1, 2004 - May 23, 2006

2006M-145



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State of New York Office of the State Comptroller

Division of Local Government Services and Economic Development

December 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 Scotia-Glenville Central School District — Internal Controls Over Selected Financial Activities.

This audit was conducted pursuant to the State Comptroller's authority as set forth in Article 5, 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 Scotia-Glenville Central School District (District) is governed by the Board of Education (Board), which comprises seven 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.

The Board has delegated responsibility for establishing and implementing purchasing procedures, for paying District claims, and for developing and maintaining internal controls over capital assets to the Superintendent, the Internal Claims Auditor and the Business Office, respectively. The District Clerk maintains the District's capital asset records.

Scope and Objective

The objective of our audit was to determine if the District has properly safeguarded District resources. Our audit addressed the following related questions for the period July 1, 2004 to May 23, 2006:

- Has the District established adequate internal controls over purchasing and claims processing to protect District assets against fraud, abuse and professional misconduct, and are those controls operating effectively?
- Has the District established adequate internal controls to protect capital assets and consumables inventories against loss, waste and misuse, and are those controls operating effectively?

Audit Results

We found the District has established adequate internal controls over purchasing, as well as its inventories of capital assets and consumables, specifically, fuel and vehicle parts. Our tests showed these controls are working effectively overall to protect District assets from waste, fraud and abuse.

We also found the District could improve its controls over claims processing. Our tests of samples of paid claims for credit card, meals and travel-related expenses during the 2005-06 school year determined that the Internal Claims Auditor improperly approved payments for claims that did not include adequate documentation to prove the charges were legitimate, reasonable and proper District costs that complied with District policies and regulations. Further, District officials did not take sufficient steps to monitor compliance with District policies.

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

Introduction

Background

The Scotia-Glenville School District (District) is located in the Towns of Glenville, Charlton, and Amsterdam. The District is governed by the Board of Education (Board), which comprises seven 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 six schools in operation within the District, and District enrollment was 2,994 students for the 2005-06 school year. The District has a workforce of approximately 499 employees. The District's budgeted expenditures for the 2005-06 fiscal year were \$40,059,876, funded primarily with State aid, real property taxes and grants.

The Board may delegate certain financial management functions and internal control responsibilities to the Superintendent or other District officials. The Board has delegated responsibility for establishing and implementing purchasing procedures, for paying District claims, and for developing and maintaining internal controls over capital assets to the Superintendent, the Internal Claims Auditor and the Business Office, respectively. The District Clerk maintains the District's capital asset records.

Objective

The objective of our audit was to determine if internal controls over selected financial activities are appropriately designed and operating effectively. Our audit addressed the following related questions:

- Has the District established adequate internal controls over purchasing and claims processing to protect District assets against fraud, abuse and professional misconduct, and are those controls operating effectively?
- Has the District established adequate internal controls to protect capital assets and inventories against loss, waste and misuse, and are those controls operating effectively?

**Scope and
Methodology**

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. Based on that evaluation, we determined that controls over most of the financial areas we reviewed appeared to be adequate. We determined that risk existed in the areas of purchasing, claims processing, capital assets and consumable inventories. Therefore, we examined the internal controls over the District's purchasing, claims processing, capital assets and consumable inventories for the period July 1, 2004 to May 23, 2006.

We conducted our audit in accordance with Generally Accepted Government Auditing Standards. More information on such standards and the methodology used in performing this audit are included in Appendix B 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. District officials generally agreed with our recommendations and indicated they plan to initiate corrective action.

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.

Purchasing and Claims Processing

The Board is responsible for designing internal controls that help safeguard the District's assets and ensure the prudent and economical use of its moneys when procuring goods and services. Adequate internal controls need to be established to meet these responsibilities. Accordingly, the District has established a formal written procurement policy and procurement procedures. The Purchasing Agent, under the general supervision of the Superintendent, is responsible for administering all purchasing activities and ensuring the quality and quantity of purchases made by the District. Based on our audit observations and tests, we concluded the District has adequate controls over its purchasing function.

The District should also establish a claims audit function that ensures the District pays only those claims that represent actual and necessary District costs, are properly supported and comply with relevant laws, regulations and District policies. In June 2005, the Board adopted policies related to District-issued credit cards, meal expenses and travel/conference costs that specified the approval process and documentation required to authorize and support District payment of these costs. However, our tests of samples of paid claims for such expenses during the 2005-06 school year identified purchases made on non-approved credit cards; purchases not supported by itemized receipts; and meal and conference costs that were not approved or properly documented. As a result, the District may have paid for excessive or inappropriate costs.

Claims Processing

A District's claims processing system should ensure that every claim contains enough supporting documentation for the District's Internal Claims Auditor to determine whether it complies with statutory requirements and District policies, and whether the amounts claimed represent actual and necessary District expenses. Since the Internal Claims Auditor assumes the Board's powers and duties with respect to auditing claims prior to authorizing payment, the claims audit function is critical to an effective claims processing system. We found that, due to internal control weaknesses, the District's Internal Claims Auditor approved payments for claims that were not sufficiently itemized, or were not supported by documentation that was sufficient to determine that the charges were legitimate, reasonable and proper District charges that complied with District policies and regulations.

District Credit Cards — The District has a general-purpose credit card account, with one card issued to the Purchasing Agent, and two retail store credit accounts (Home Depot and Office Max), with cards issued to specified District personnel or kept by the Business Office. The District expended approximately \$16,000 for credit card purchases (\$5,755 on the general purpose card and \$10,248 on the retail cards) during the period July 1, 2004 through May 23, 2006. About \$4,000 of this amount was expended during the 2005-06 school year.

The District did not have a District credit card policy until the Board adopted such a policy on June 27, 2005. This policy states, among other things, that specific District employees may be issued a District credit card, as determined by the Board each year at its organizational meeting. The Business Office informed us there are six current users of the Home Depot charge cards, each of whom has a card. One unassigned Office Max charge card is held in the Business Office. In reviewing the minutes of the July 11, 2005 organizational meeting, we found the Board authorized the general purpose charge card, but not the retail store cards. Issuing any type of credit card or charge card without specific Board authorization limits accountability for District purchases and increases the risk of inappropriate purchases.

The credit card policy also requires itemized receipts as evidence that charged expenses are prudent and proper. We reviewed two credit card statements paid during the 2005-06 school year and found that two meal charges, totaling \$95.48, were not supported by itemized receipts. The District paid these costs even though the Internal Claims Auditor had not ensured charges complied with the policy.

Meals and Refreshments — The Board should adopt a written policy that addresses when the District will pay for District officials' or employees' meals and refreshments, and what support is needed to justify the District's payment of such costs. The District expended approximately \$2,600 for meals/refreshments during the 2004-05 school year.

In June 2005, the Board adopted a written meals and refreshments policy that recognizes the propriety of District-paid meals/refreshments in certain circumstances, as well as a regulation requiring the person requesting reimbursement to indicate the date and purpose of the meeting or event, and to identify the group attending it. There is no requirement to explain why meals were needed to conduct District business.

We tested payments for meals and refreshments provided at six separate meetings or events during the 2005-06 school year. Of the six receipts we reviewed, 4 receipts, totaling \$1,306, did not comply with the District's policy and regulation: two receipts did not show the purpose of the meeting or event, and two receipts did not identify the group that attended.

Travel and Conferences — In June 2005, the Board adopted an expense reimbursement policy and regulation that states that District officials and employees will be reimbursed for reasonable out-of-pocket expenses incurred while traveling for school-related business upon receipt of a completed voucher with itemized receipts. The voucher must be accompanied by an attendance form signed by the Superintendent indicating pre-approval to attend the conference. The District expended about \$12,800 for travel and conferences between July 1, 2005 and March 8, 2006.

However, in reviewing six payments made between July 1, 2005 and March 8, 2006, we found the Internal Claims Auditor approved payment for three of the six payments without the required documentation. Of the three exceptions we identified, one payment for \$107 to a restaurant was not supported by an itemized receipt, and two payments, totaling approximately \$2,000, lacked approved attendance forms for eight individuals who attended conferences. Furthermore, we found the Superintendent is not authorizing attendance forms; instead, the Director of Curriculum authorizes conference attendance for instructional staff, and the Business Administrator authorizes attendance for Business Office staff. The Board has not given either of these officials the authority to authorize attendance at conferences.

The failure of the Superintendent to pre-approve conference attendance may result in the District paying for inappropriate expenses. The failure to properly audit claims for reimbursement of travel-related expenses increases the risk that the District may incur expenditures that are not legitimate, reasonable and proper.

Recommendations

1. The District's Internal Claims Auditor should conduct a proper audit of claims to verify that claims are supported by the documentation required by District policies and regulations before they are approved for payment.
2. The Board and District officials should monitor and enforce compliance with adopted policies, such as those relating to charge card use, meals and refreshments, and travel and conferences.

3. The Board should amend the District's Credit Cards Policy to provide clear guidelines on the use of District credit and purchase cards. The policy should identify the types of cards, who is authorized to use the cards, and the documentation required to support the charges.
4. The Board should consider amending the meals and refreshments policy to require that receipts identify the individuals who attended the meeting or event, and the reason meals or refreshments were needed to conduct District business.

Capital Assets and Consumable Inventories

An effective system of internal controls helps ensure that District assets are adequately protected from waste, loss and misuse. This protection can be accomplished by adopting policies and procedures, maintaining perpetual inventory records, conducting periodic inventories, and establishing other safeguards, such as tagging District-owned assets with an identification number. The Board is primarily responsible for establishing the internal control system, and the administrative staff is responsible for implementing it. Based on audit observations and tests, we concluded the District has adequate controls over its capital assets and consumable inventories.

Capital Assets

We found the Board adopted an inventories policy that requires the Business Office to develop and maintain a system of controls for all assets and other inventoried District property. The Business Office has developed written fixed asset inventory procedures, which state the dollar threshold for including an asset in the fixed asset records, name the District Clerk as the individual responsible for maintaining the records, and identify procedures for tracking new capital assets, transfers and disposals.

The Board also adopted a policy for disposal of District property, which authorizes the Business Administrator to dispose of obsolete or surplus equipment and materials by reassigning items to other locations, centralizing storage of items with potential usefulness, selling items determined to be of no further use at public sale or by bid, and discarding items that cannot be sold in the safest, least expensive manner.

Our audit tests included examining the District's inventory records to ensure timeliness and completeness of entries; verifying that recent purchases were recorded and disposals were approved; conducting a physical inventory of one elementary school room and comparing count results to the inventory records; and tracing inventory items listed in the records to their location and verifying tag number and description. Overall, we found District controls were adequate.

Consumable Inventories

Our audit also included reviewing the District's internal controls over inventories of fuel and truck and bus parts. The District uses an automated system and related control procedures to control fuel inventories.

The District does not maintain an inventory record of truck and bus parts. Rather, the Head Mechanic visually inspects the inventory on hand and orders new stock as needed, based on his experience. We found that the truck and bus parts inventory, which is maintained in a locked cage in a restricted area inside the bus garage, included only parts required for minimal repairs such as headlights, air filters and engine hoses.

Our audit included interviewing the Transportation Supervisor and Head Mechanic, inspecting the fuel storage site and truck and bus parts inventory storage area, and examining records of fuel purchased, used, and on-hand to determine that inventories are adequately protected against loss, waste, and misuse. Overall, the District's controls appeared adequate.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

Scotia - Glenville



Central Schools

District Offices • 900 Preddice Parkway • Scotia, New York 12302

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Joseph F. Kavanaugh
Director of Curriculum and Instruction
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Dorothy B. Nolie
Business Administrator
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November 29, 2006

██████████
██████████
Office of the State Comptroller
22 Computer Drive West
Albany, NY 12205

Dear ██████████

This correspondence is written in response to the report prepared by your staff and reviewed at our exit meeting on November 7, 2006. We appreciate the opportunity to discuss the findings with your staff and prepare this written response.

Claims Processing:

The District reviewed the policy for credit card purchases and the Board approved the list of authorized users for the Home Depot Card on July 10, 2006, in accordance with Board of Education Policy #6782. The Home Depot card is actually a purchase card and may only be used at Home Depot.

A second area noted by the audit referred to the Office Max card held by the Business Office. Since the use of the card is not required with purchase orders, the district has destroyed the Office Max purchase card.

In addition, the audit noted that two credit card statements paid during the 2005 – 2006 school year did not have itemized receipts though the District was able to provide summary receipts for these breakfasts. At minimum, the District will endeavor to provide itemized receipts as available from vendors or provide a written explanation to support summary receipts.

Meals and Refreshments:

The items in question in this area include a Safety Meeting Refresher, New Teacher Orientation, Board of Education meeting, and two Superintendent's Conference Days.

In the case of the Safety Meeting Refresher and Superintendent's Conference Days, it was noted the District had not identified the groups participating in the events. The District would contend that by virtue of the titles of the workshops the groups' participants are identified. It is recognized that for those outside the organization this may be unclear and as such the District will provide additional detail with future claims as they are submitted.

Travels and Conferences:

One of the three identified exceptions in this section was for a receipt in the amount of \$107 that was not itemized. As mentioned above, the District will endeavor to provide itemized receipts as available from vendors or provide a written explanation to support summary receipts.

Of the two remaining items, one of the payments was for \$1,519 for five Board of Education members and the Superintendent of Schools to attend the New York State School Boards Conference in Rochester, New York. A copy of the conference registration form noting the name of each participant was attached to the claim form. The requisition was actually approved electronically by the Superintendent.

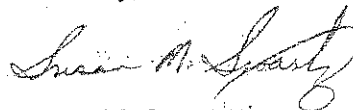
The second payment for \$400 was for the district clerk, payroll clerk, and district treasurer to attend a multi-day summer workshop sponsored by the New York State School Business Officials in Albany. These workshops are designed to meet the staff development needs related to the specific responsibilities of each position.

Conference Request Forms are generally required of instructional staff and it has not been the district's practice to require them of most other employees. The participants at these two events would not have completed attendance forms and payments were made directly to vendors, in each case the organization sponsoring the activity. The District recognizes that reimbursement for out-of-pocket expenses requires an attendance form and approval and will review its policy and revise it for clarification as needed.

Finally, as noted in the preliminary audit report, the Superintendent does not presently pre-approve all conference requests. The practice in the district has been for the Director of Curriculum and Instruction or School Business Administrator to do so. The District will review its current practice and determine whether the Superintendent or her designee should approve such requests and amend the existing Board policy as needed.

The District appreciates the opportunity to respond to the Comptroller's Office report. Although areas were identified in which we can improve our record-keeping, we are pleased with the overall results and believe they are indicative of the good practices we have in place.

Sincerely,



Susan M. Swartz
Superintendent of Schools

cc: Board of Education Members
Dorothy Nolie, School Business Administrator

APPENDIX B

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 of Education minutes and financial records and reports. In addition, with the help of District personnel, 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. 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 objectives and scope by selecting for audit those areas most at risk. We selected purchasing, claims processing, capital assets and inventories for further audit testing.

In order to accomplish our objective relating to purchasing and claims processing, we scanned the minutes of the Board to gather information as it relates to the procurement and bidding function and the claims processing function including the appointment of an Internal Internal Claims Auditor, approved warrants, and adopted policies and regulations. We also interviewed appropriate District officials and employees to gain an understanding of the current procedures in place. We tested a judgmental sample of claims, focusing our attention on the audit and payment of claims relating to credit/purchase card charges, meals and refreshments, travel and conferences, and claims for reimbursement of expenses for officials and employees. We also focused on adherence to policies and regulations, as well as pertinent laws related to purchasing and claims processing. To determine the effectiveness of internal controls relating to the purchasing and claims processing functions, and to identify any associated deficiencies found in those controls, we examined the following records: Warrants, Vendor History Reports, Claim Packets, Conference Attendance Request Forms, and bid files.

Within the capital assets and inventories area, we reviewed policies and procedures relating to capital assets and inventories and interviewed appropriate District officials. We examined inventory records to ensure timeliness of entries and to verify that information recorded is complete. To verify capital asset purchases were recorded in the District's records, we selected 15 current purchases and traced those items to the District's inventory records. We also selected 15 disposals and verified they were

appropriately approved. To verify the existence of inventory items listed in the inventory records, we conducted a physical inventory of one room at an elementary school and compared the physical count to the inventory records. We also selected 20 inventory items from the District's inventory records and traced those items to their locations. With consumable inventories, we interviewed the Transportation Supervisor and Head Mechanic, inspected the fuel storage site and truck and bus parts storage area, and examined records of fuel purchased, used, and on-hand.

We conducted our audit in accordance with Generally Accepted Government Auditing Standards. 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 C

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