



# Crown Point Central School District

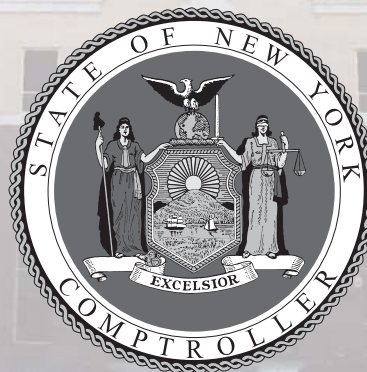
## Internal Controls Over Payroll and Information Technology

### Report of Examination

Period Covered:

July 1, 2006 — April 7, 2008

2008M-178



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**

October 2008

Dear School District Officials:

A top priority of the Office of the State Comptroller is to help school district officials manage their districts efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support district operations. The Comptroller oversees the fiscal affairs of districts statewide, as well as districts' 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 district operations and Board of Education governance. Audits also can identify strategies to reduce district costs and to strengthen controls intended to safeguard district assets.

Following is a report of our audit of the Crown Point Central School District, entitled Internal Controls Over Payroll and Information Technology. 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 district 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

The Crown Point 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.

The District has one school in operation with about 285 students and approximately 80 full- and part-time employees. Budgeted expenditures for the 2006-07 fiscal year were approximately \$6.3 million, which were funded primarily with State aid, real property taxes, and grants.

### **Scope and Objective**

The objective of our audit was to determine if District officials were properly safeguarding the District's financial resources for the period July 1, 2006, to April 7, 2008. Our audit addressed the following related questions:

- Are internal controls over payroll appropriately designed and operating effectively to adequately safeguard District assets?
- Are internal controls over user rights for the information technology (IT) system adequately designed?

### **Audit Results**

We identified weaknesses in internal controls over the District's payroll process and computerized financial system. The District did not have an adequate segregation of duties in place among the employees involved in the payroll process. Furthermore, the District did not maintain time records for regular hours worked by employees. Although employees did maintain records for overtime hours worked, these records were not always complete. As a result, the District incorrectly paid \$863 to three employees for their lunch breaks, which was not provided for in the employee agreement.

We also found that the Superintendent, Treasurer, and Deputy Treasurer have computer access rights to all aspects of the computerized financial system along with system administrator rights to the overall system. The Treasurer and Deputy Treasurer are involved in the day-to-day business office operations and are significantly involved in financial transactions. With these broad financial responsibilities, these individuals are able to control and use all aspects of the financial software

applications, which creates the opportunity for the manipulation and concealment of transactions. We examined payments made to these individuals and found no exceptions. However, internal controls are compromised when user rights are not limited to those areas of the system necessary for employees to perform their jobs.

### **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 have initiated, or indicated they planned to initiate, corrective action.

# Introduction

## Background

The Crown Point Central School District (District) is located in the Towns of Moriah, Ticonderoga, and Crown Point in Essex 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.

The District has one school in operation with about 285 students and approximately 80 full- and part-time employees. Budgeted expenditures for the 2006-07 fiscal year were approximately \$6.3 million, which were funded primarily with State aid, real property taxes, and grants.

Employment contracts and agreements between the Board and the District's administrators and other employees establish the levels of compensation and benefits to be paid and provided. During the 2006-07 school year, the District spent \$3.9 million, or approximately 62 percent of the budget, for employee compensation. The District computer network included two computers in the business office that were used to process the District's business transactions.

## Objective

The objective of our audit was to examine internal controls over selected financial operations. Our audit addressed the following related questions:

- Are internal controls over payroll appropriately designed and operating effectively to adequately safeguard District assets?
- Are internal controls over the user rights for the information technology (IT) system adequately designed?

## Scope and Methodology

We examined the District's control environment and its internal controls over payroll and user rights for the IT system for the period July 1, 2006, to April 7, 2008.

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 is 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 have initiated, or indicated they planned to initiate, corrective action.

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of the General Municipal Law, Section 2116-a (3)(c) of the Education Law, and Section 170.12 of the Regulations of the Commissioner of Education, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and forwarded to our office within 90 days. 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. The Board should make the CAP available for public review in the District Clerk's office.

# Payroll

Employee pay and benefits represent the most significant operating costs to a school district. These significant costs make it essential that management design and implement effective controls over the payroll process. A key component of any internal control system is a proper segregation of duties, ensuring that no one person controls all phases of a transaction. Another important component of an internal control system over payroll is the maintenance of detailed time records.

We identified weaknesses in internal controls over the District's payroll process. The District did not have an adequate segregation of duties in place among the employees involved in the payroll process. Furthermore, the District did not maintain time records for regular hours worked by employees, and although employees did maintain records for overtime hours worked, these records were not always complete. As a result, the District incorrectly paid \$863 to three employees for their lunch breaks, which was not provided for in the employee agreement.

## Segregation of Duties

A proper segregation of duties together with effective managerial oversight are important components of a good system of internal controls over payroll processing. Concentrating key duties (i.e., authorization, recordkeeping, and custody) with one individual with little or no oversight weakens internal controls and significantly increases the risk that errors and/or irregularities can occur, go undetected, and not be corrected in a timely manner. In a small operation, where complete segregation of duties may not be possible or practical, adequate supervision and oversight become even more important.

According to the Board's policy, it is the responsibility of the District Treasurer (Treasurer) and her staff to prepare all payrolls. We found that the Treasurer performed all aspects of payroll processing, which included adding new employees into the computer system, entering and updating salaries, processing the biweekly payroll, printing and distributing checks, and initiating direct deposits to employees' bank accounts. When performed by one individual, these duties are incompatible. While the District had instituted some mitigating controls over payroll, such as having the Superintendent review and certify each payroll, this certification procedure did not adequately compensate for the overall lack of segregation of duties.

We reviewed the records of 10 employees – including the Superintendent, Treasurer, and Deputy Treasurer – whose gross salaries aggregated \$384,030 for the fiscal year ending June 30, 2007. We verified whether they were paid in accordance with their applicable employee agreements or contracts. We also examined 20 direct deposits for two payrolls to ensure that the payments were authorized and only made to legitimate District employees. We did not find any material exceptions.

Because the Treasurer performs incompatible duties within the payroll function, it is possible that she could enter a non-existent employee into the payroll, process payroll payments to this non-existent employee, and then cash the related payroll checks. It is important that the District strengthen its controls by improving the segregation of duties in the processing of payroll.

## **Timekeeping**

Accurate timesheets provide a record of hours worked including information such as starting and ending times, reason for overtime worked, and scheduled breaks. It is important that employees and their supervisors sign employee timesheets to certify that the recorded time is correct and reflects the actual time worked on the job. The supervisor's signature, indicating that he or she has reviewed and approved the timesheets, provides further documentation to indicate that overtime has been properly authorized. Certified and approved timesheets serve as support for payroll registers and may be later consulted if errors occur in payroll processing. The absence of formal timekeeping procedures may leave a payroll system susceptible to errors and abuse and the District may incur unanticipated and unnecessary additional costs.

The District did not require hourly employees (e.g., bus drivers and maintenance and cafeteria staff) to fill out, sign, and submit timesheets for regular hours worked to their supervisors for approval. The District required employees to fill out timesheets only when they worked overtime. During the audit period, the District paid about \$39,000 to members of the maintenance staff for overtime. The Superintendent told us that she generally approved overtime for painting, snow removal, and coverage for vacancies.

Even when employees used timesheets for overtime hours, they and their supervisors did not always complete them properly. We reviewed 55 timesheets and found the following deficiencies:

- Thirty-five timesheets, or 64 percent, did not include a description or purpose for the overtime.

- Twenty-five timesheets were not signed by a supervisor. Of these 25 timesheets, one was not signed by either the employee or the supervisor.
- Seventeen timesheets did not have a start and end time for the overtime worked.

Because employees did not include a description or purpose for the overtime worked on their timesheets, we were unable to determine if overtime payments were reasonable and necessary. As a result, we found that during the 2006-07 fiscal year the District incorrectly paid \$863 to three employees for their lunch breaks, which was not provided for in the employee agreement. The Superintendent told us that she suspended overtime during the 2007-08 fiscal year because of the overall fiscal constraints that she put on the District as a result of her budget reviews.

## **Recommendations**

1. District officials should establish an adequate segregation of duties for all aspects of the payroll process. At a minimum, the District should segregate the human resource functions (adding staff, entering and updating salary rates, and maintaining personnel files) from the biweekly payroll processing duties.
2. District officials should develop and implement timekeeping procedures that require all payroll activity, including overtime, to be properly documented, approved, and retained.

## Information Technology

The use of IT affects the fundamental manner in which the District initiates, processes, records, and reports transactions. The extent to which the District uses computer processing in significant accounting applications, as well as the complexity of that processing, determines the specific risks that IT poses to the District's internal controls. The District's use of IT presents internal control risks that must be addressed. These risks include unauthorized access to data, changes to data in master files, and potential loss of data.

Within the computerized financial system, it is important that District officials assign users only those access levels they need based on their job descriptions and responsibilities. Having access controls in place prevents users from being involved in multiple aspects of financial transactions. An individual who has "system administrator rights" to a computer application has the ability to add new users to the system and to change users' access rights. With this ability, system administrators are able to control and use all aspects of the software. A good system of controls segregates the system administrator duties from the business office function to reduce the risk that financial information or resources could be misused.

We found that the Superintendent, Treasurer, and Deputy Treasurer have access to all aspects of the computerized financial system along with system administrator rights to the system. The Treasurer and Deputy Treasurer are involved in the day-to-day business office operations and are significantly involved in financial transactions. With these broad financial responsibilities, these individuals are able to control and use all aspects of the financial software applications, which creates the opportunity for the manipulation and concealment of transactions.

Based on this control weakness, we compared the salaries of the Superintendent, Treasurer and Deputy Treasurer to their employee contracts to ensure that payments made to these individuals were correct. In addition, we examined user log reports for the administrative and fund computer modules for these three individuals. We found no exceptions involving these transactions. However, internal controls are compromised when user rights are not limited to those areas of the system necessary for employees to perform their jobs. As a result, there is an increased risk that errors, irregularities, or fraud could occur and not be detected and corrected in a timely manner.

## **Recommendations**

3. District officials should restrict user access rights for the computerized financial system to ensure that employees have access to functions in the system that are consistent with the duties they are performing.
4. District officials should grant system administrative rights to someone who does not work within the business office or perform business office functions.

## **APPENDIX A**

### **RESPONSE FROM DISTRICT OFFICIALS**

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

## Crown Point Central School

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Home of the Panthers

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**Agatha Mace**  
**Principal PreK-12**  
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**Victoria D. Russell**  
**District Treasurer**  
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October 21, 2008

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Office of the State Comptroller  
District of Local Government & School Accountability  
PSU-CAP Submission  
110 State Street, 12<sup>th</sup> Floor  
Albany, NY 12236

RE: Combined Audit Response and Corrective Action Plan (CAP)

Unit Name: Crown Point Central School  
Report Title: Internal Controls Over Payroll and Information Technology  
Audit Report Number: 2008M-178

Dear Office of the State Comptroller:

Please allow this letter to serve as the Crown Point Central School District's Combined Audit Response letter and our Corrective Action Plan, (CAP).

### Audit Response

It is the position of the Crown Point Central School District Officials that we generally agree with the audit findings of the OSC. Strengthening internal controls over the District's payroll process and the computerized financial system will reduce any potential risks. We agree with the audit findings that segregation of duties will provide a more effective internal control system over the payroll process. In addition, we agree that segregating the system administration duties from the business office functions of the user rights to the District's Informational Technology System will strengthen internal controls.

District officials note that although both Payroll and Informational Technology Systems will be strengthened by more internal controls, the audit tests performed indicated ways to improve in these areas but "found no material exceptions".

### Corrective Action Plan

For each recommendation included in the audit report, the following is our corrective action(s) taken or proposed. For recommendations where corrective action has not been taken or proposed, we have included the following explanations.

#### 1. Audit Recommendation: Payroll Segregation of Duties

District Officials should establish an adequate segregation of duties for all aspects of the payroll process. At a minimum, the District should segregate the human resource functions, (adding staff, entering and updating salary rates, and maintaining personnel files) from the biweekly payroll processing duties.

Implementation Plan of Action(s):

Recognizing the need for segregation of duties, as cited in our regular annual audits, and in anticipation of OSC findings at other schools around the state, the Crown Point Central School Board of Education proactively increased the staffing of the Business Office from one full-time employee to two full-time employees. Beginning with the 2007-2008 school year, the District now employs a District Treasurer and a Deputy Treasurer.

District officials note that during the audit period covering July 1, 2006 – April 7, 2008, there were extenuating circumstances and staff changes in the school's Business Office. Due to an earlier than expected maternity leave of the District Treasurer, an abbreviated training occurred for her substitute. During the 2006-2007 school year the District employed a part-time substitute District Treasurer.

At the recommendation of the OSC, the Deputy Treasurer will assume the biweekly payroll processing duties while the District Treasurer will maintain the human resource functions of the payroll system.

Implementation Date:

July 1, 2007: District hired Deputy Treasurer

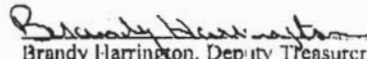
January 2009: Deputy Treasurer is currently being trained in aspects of payroll processing she will assume full responsibility for January 2009.

Person Responsible for Implementation

Treasurer, Deputy Treasurer

Signed:

  
Victoria Russell, Treasurer  
Date 10/22/08

  
Brandy Harrington, Deputy Treasurer  
Date 10/22/08

2. Audit Recommendation: Payroll Timekeeping

District officials should develop and implement timekeeping procedures that require all payroll activity, including overtime, to be properly documented, approved and retained.

Implementation Plan of Action

District officials will strictly enforce the current system in place for payroll activity documentation as well as implement further requirements of staff members in regards to timekeeping. The District notes that it is fully aware of the extra funding needed to operate all aspects of the Operations and Maintenance, Cafeteria and Transportation Departments of the District. Overtime expenses for small projects, painting, snow removal, school events, athletic runs, field trips and coverage for vacations and vacancies are budgeted for annually. The District is also aware that timesheets did not contain enough detailed information so that OSC officials could determine if certain payments were reasonable and necessary. We have taken corrective action to remedy this situation.

During the audit period, and annually, overtime is approved by the Department Head and the Superintendent and is always reasonable and necessary. In addition, the Board of Education is made aware of and consents to the expense for various small projects needed to maintain the building, educational trips and school events.

The following corrective actions have already been implemented in regards to properly documenting all payroll activity.

1. All hourly employees are maintaining timesheets that include beginning times, ending times and lunch times.
2. All overtime is pre-approved by the Department Head and the Superintendent, and the Board of Education when necessary.
3. Contract hours for employees have been reiterated and documented to ensure adherence to the contracts, (i.e. lunch, breaks).

4. Non-Instructional Substitutes will not be paid for lunch time.
5. Meetings have occurred with staff to review proper completion of timesheets required prior to payment being made during the payroll process.
6. All overtime hours include more detailed information.
7. Meetings have been held with Department Heads to ensure proper signatures on timesheets.
8. All Department Heads have been advised of all verbal suggestions of the OSC.

The following corrective action will occur in the future with regard to timekeeping procedures.

1. The Crown Point Central School District will negotiate with the Non-Instructional Association to establish a practice for timekeeping of salaried employees for regular hours. The current contract expires June 30, 2011. The first opportunity for these negotiations to occur will be Spring 2011.

Implementation Date:

July 1, 2008: Timekeeping procedures for 12 month staff were reviewed and implemented.

September 1, 2008: Timekeeping procedures for 10 month staff were reviewed and implemented.

April 2011: Negotiations will begin regarding timekeeping procedures for regular hours of salaried employees.

Person Responsible for Implementation

The Superintendent is responsible for the overall implementation and approval of timekeeping procedures. The Treasurer, Deputy Treasurer and Department Heads are responsible for the proper documentation of all payroll activity including overtime.

Signed: Shari L. Brannock 10/22/08  
 Shari L. Brannock, Superintendent Date

3. Audit Recommendation: User Rights to Information Technology

District officials should restrict user rights for the computerized financial system to ensure that employees have access to functions in the system that are consistent with the duties they are performing.

Implementation Plan of Action(s):

Our financial records company, [REDACTED] has been contacted and the user rights of the Superintendent, Treasurer and Deputy Treasurer are now restricted to those consistent with their job duties.

Implementation Date:

September 2008: [REDACTED] did required maintenance to restrict user rights of our Information Technology System.

Persons Responsible for Implementation:

District Treasurer, [REDACTED] personnel

Signed: Victoria D. Russell, Treasurer 10/22/08  
 Victoria Russell, Treasurer Date

4. Audit Recommendation: Information Technology Administrator Rights

District officials should grant system administrator rights to someone who does not work within the business office or perform business office functions.

Implementation Plan of Action(s):

The Crown Point Central School Board of Education approved the Claims Auditor as the Administrator of the Information Technology System.

Implementation Date:

July 2008: Board of Education action

September 2008: ██████████ set-up

November 2008: Claims Auditor training to assume responsibilities for administration rights of Information Technology System

Person Responsible for Implementation

Claims Auditor

Signed:

  
Cynthia Condit, Claims Auditor

10-22-2008

Date

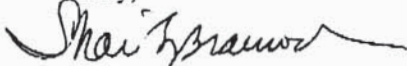
District officials would like to commend both the Crown Point Central School staff and the OSC Audit Team for their work to safeguard the District's assets. The District will implement plans to improve its overall internal control systems, especially as it relates to the Payroll Processing and Information Technology Systems of the Crown Point Central School.

As stated in our "Report of Examination" the comptroller "oversees the fiscal affairs of districts statewide, as well as districts' compliance with relevant statutes and observance of good business practices". The District believes these audit results and findings, as well as our Corrective Action Plans, are an indication that the Board of Education and staff of the Crown Point Central School have and will ensure that the district is managed effectively and efficiently. The District appreciates the positive nature in which the OSC Audit was conducted and the resourcefulness of the audit recommendations.

This Combined Audit Response letter and Corrective Action Plan, (CAP) has been reviewed by the District's Auditing Committee and approved by the Board of Education.

If you have any questions or need further information regarding the Crown Point Central School Combined Audit Response letter and Corrective Action Plan, (CAP), please do not hesitate to contact me.

Sincerely,



Shari L. Brannock  
Superintendent of Schools

## 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: financial oversight, cash receipts and disbursements, purchasing, and payroll and personal services.

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 databases. 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 on the reported objectives and scope by selecting for audit those areas most at risk. We selected payroll and IT user rights for further audit testing.

During this audit, we examined the records and reports of the District for the period July 1, 2006, to April 7, 2008. To accomplish the objectives of the audit and obtain valid audit evidence, our procedures included the following steps:

- We interviewed appropriate District officials to learn about procedures used to process payrolls.
- We reviewed selected employee pay rates, payroll withholdings, time sheets and payroll registers to determine if controls over payroll processes were operating effectively.
- We examined 20 direct deposits for two payrolls: 10 direct deposits in one payroll during the 2006-07 fiscal year, and 10 direct deposits in another payroll during the 2007-08 payroll year.
- We interviewed and observed appropriate District officials and employees to learn about the user rights assignment in the accounting software.
- We reviewed the user rights report for each individual employee to assess their access rights in relation to their job duties.

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

objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

## APPENDIX C

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