



Tri-Valley Central School District Internal Controls Over Selected District Operations

Report of Examination

Period Covered:

July 1, 2006 — April 22, 2008

2008M-142



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

November 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 Tri-Valley Central School District, entitled Internal Controls Over Selected District Operations. 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

EXECUTIVE SUMMARY

The Tri-Valley 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 Superintendent also acts as the purchasing agent, who is responsible for procuring all goods and services in compliance with General Municipal Law and District policies. Her secretary oversees the District's compliance with Education Law that requires fingerprint-supported criminal background checks of employees and contractors who are in direct contact with students. The Business Official is responsible for assisting the Superintendent with managing all business affairs including overseeing payrolls prepared by the payroll clerk.

For the fiscal year ending June 30, 2007, non-payroll cash disbursements totaled approximately \$8.2 million and payroll disbursements totaled approximately \$12.8 million.

Scope and Objective

The objective of our audit was to examine internal controls over selected District operations for the period July 1, 2006 to April 22, 2008. Our audit addressed the following related questions:

- Did District personnel fully comply with Education Law by performing required fingerprint-supported criminal history background checks for all prospective school employees and independent contractors?
- Did District officials ensure that purchases below competitive bidding thresholds were made in accordance with their adopted procurement policies?
- Are controls adequately designed to ensure that payroll payments were made to legitimate employees in accordance with approved contracts or employment agreements?

Audit Results

We found that the District has not effectively implemented the fingerprint-supported criminal history background checks requirement in accordance with Education Law. The District does not always request the required criminal history background checks for employees and independent contractors,

and, when the District does request these checks, it does not submit them to the State Education Department on a timely basis. As a result, employees and independent contractors have direct contact with students for long periods of time without first obtaining the necessary clearance. For example, we found that 100 percent of teachers and 70 percent of independent contractors we tested did not have a fingerprint-supported criminal history background check before beginning work at the school. Because the District failed to adhere to criminal background check requirements, its students' safety could be at risk.

We also found that the District did not comply with its own purchasing policy requirements because District officials did not obtain quotes for purchases when required. We reviewed 20 claims totaling \$67,000 and found that all were paid without evidence that District officials obtained the required verbal or written quotations. We obtained alternate quotes for seven of those 20 items purchased and found that the District could have saved approximately \$9,625 for identical or similar products if the District had enforced its procurement policy.

We found that the District did not adequately segregate duties over its payroll process for the majority of our scope period. As a result, errors could occur and go undetected. We did note that in March 2008, District officials segregated some of the duties over the payroll process to mitigate this risk.

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 planned to initiate corrective action.

Introduction

Background

The Tri-Valley Central School District (District) is located in four towns in Sullivan County and three towns in Ulster 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 is one school in operation within the District, with approximately 1,280 students and 250 employees. The District's budgeted expenditures for the 2007-08 fiscal year are \$29.3 million, which are funded primarily with State aid, sales tax, real property taxes, and grants. For the fiscal year ending June 30, 2007, non-payroll cash disbursements totaled approximately \$8.2 million and payroll disbursements totaled approximately \$12.8 million.

The Superintendent also acts as the purchasing agent and is responsible for procuring all goods and services in compliance with General Municipal Law and District policies. Her secretary oversees the District's compliance with Education Law that requires fingerprint-supported criminal history background checks of employees and contractors who are in direct contact with students. The Business Official is responsible for assisting the Superintendent with managing all business affairs including overseeing payrolls prepared by the payroll clerk.

Objective

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

- Did District personnel fully comply with Education Law by performing required fingerprint-supported criminal history background checks for all prospective school employees and independent contractors?
- Did District officials ensure that purchases below competitive bidding thresholds were made in accordance with their adopted procurement policies?

- Are controls adequately designed to ensure that payroll payments were made to legitimate employees in accordance with approved contracts or employment agreements?

Scope and Methodology

We examined internal controls of the Tri-Valley Central School District for the period July 1, 2006 to April 22, 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 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 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.

Criminal History Background Checks

To protect the safety and well-being of students, New York State Education Law requires that all employees and independent contractors who have direct contact, or are reasonably expected to provide services that involve direct contact with students under the age of 21 must have criminal history background checks including fingerprinting. These fingerprint-supported criminal history background checks (background checks) are required to be filed with the New York State Education Department's (SED) Office of School Personnel Review and Accountability (OSPRA). If an individual is arrested subsequent to providing fingerprints to OSPRA, the New York State Division of Criminal Justice Services will provide notice of the arrest to OSPRA. OSPRA then notifies the school district of the name of the arresting agency, the date of arrest, and the court jurisdiction.

We found that District personnel did not fully comply with Education Law because they did not perform required background checks for all prospective school employees and independent contractors who had direct contact with students. As a result, the students' welfare could have been placed at risk.

Employees

Education Law requires the District to perform background checks on all teacher certification applicants who filed with SED after July 1, 2001 and all new employees of covered schools who were hired after July 1, 2001. Covered schools cannot employ an individual who is subject to Education Law requirements until SED has granted clearance or conditional clearance, unless the school makes an emergency conditional appointment. If an individual commences work with a different covered school after July 1, 2001, the new school must perform a background check to obtain a new clearance for employment from SED. This background check will capture any illicit activity from the last time the individual's background check was performed and will notify OSPRA which District to send the criminal history updates to.

The District did not comply with Education Law to ensure that new hires received a background check and were cleared for employment prior to working with students. The Superintendent's secretary did not perform her background checks duties properly, and the Superintendent did not monitor her secretary to ensure that she was complying with statutory requirements. We tested the records of 15 teachers who were hired during our audit period and found that three of those teachers had employment clearances on file, but the District did not receive the clearances until two to three months after the

teachers started working. The District did not appoint the teachers through an emergency conditional appointment. The remaining 12 teachers did not have employment clearances on file at all, listed as follows:

- The District sent fingerprints to OSPRA to perform a background check on five teachers, but the District did not receive the clearance and did not follow-up with OSPRA to verify that those individuals were cleared for employment.
- We found no evidence in six of the teachers' personnel files to indicate that background checks were requested. Officials informed us that if they requested a background check, they would have placed a copy of the request in the employee's file.
- One teacher gave the District her employment clearance, but it was dated prior to her employment with the District. The District did not request OSPRA to redo the background check or notify OSPRA of the teacher's new location.

Because District officials did not comply with the Education Law and obtain the required background checks for newly employed teachers and did not ensure that clearances were received and filed, they may have placed District students' welfare at risk.

Independent Contractors

Education Law requires that districts complete background checks for all new employees hired after July 1, 2001, including independent contractors who perform work for the school who will have direct contact with students. Districts do not have to complete background checks on individuals who will reasonably be expected to provide services for the covered school on no more than five days in the school year, provided that the covered school supplies in-person supervision of these individuals while they are providing the services. Examples of such individuals include artists, guest speakers, and sports officials.

The District did not comply with Education Law by ensuring background checks were performed and filed with OSPRA for independent contractors who had direct contact with students. We tested the records of all 10 of the District's independent contractors¹ who had direct contact with students. Nine of these contractors worked with students who received special educational services, and one contractor worked as a school physician. We found that the District did not obtain the required background checks on seven of these

¹ These 10 individuals were either independent contractors themselves, or employees of the independent contractor organizations providing services to the District.

individuals. We found that two of these individuals were fingerprinted but did not have background clearances on file. The District had not received their clearances or followed up with OSPRA to verify that these individuals were cleared for employment during the course of our field work. Officials informed us that three of these contractors who were not fingerprinted were grandfathered in. However, these contractors should have been fingerprinted because they did not perform work prior to July 1, 2001 as required by Education Law to be exempt from a background check. One individual was listed as an approved pre-school provider by Sullivan County Public Health Services, so District officials did not think that they had to obtain a background check for her. However, the District never verified with the County whether the individual was cleared to work with children. Finally, the District was not aware that they had to perform a background check on the school physician.

Because District officials did not comply with the Education Law and obtain the required background checks for independent contractors who had direct contact with students and did not ensure that the District received and filed employment clearances, they may have placed the welfare of District students at risk.

Recommendations

1. The Superintendent's secretary should request background checks for all employees and contractors who have direct contact with students.
2. District officials should ensure that they receive the required background clearances before allowing employees and independent contractors to work with students.
3. The Superintendent should monitor her secretary's work to ensure that she performs her background check duties properly.

Purchasing

The objectives of a procurement process are to obtain services or materials, supplies, and equipment of the desired quality, in the quantity needed, and at the lowest price, in compliance with applicable Board and legal requirements. General Municipal Law (GML) requires school districts to develop written policies and procedures to procure goods and services that are not subject to competitive bidding requirements. These policies and procedures must contain provisions requiring the District to obtain written or verbal quotations before making these purchases.

The Board's adopted procurement policy requires the District to obtain three verbal quotations for purchase or public works contracts between \$1,000 and \$5,000, and three written quotations for purchase or public works contracts between \$5,000 and \$10,000. The purchasing agent is responsible for ensuring that the District complies with this policy prior to approving purchases. District officials informed us that the department heads were responsible for obtaining quotes in accordance with the District's procurement policies.

We found that District officials did not ensure that purchases that were not subject to competitive bidding requirements were made in accordance with their adopted policies. Although District officials informed us that the department heads were responsible for obtaining quotes, we found no formal procedures to indicate this. The District expended \$8.2 million in non-payroll cash disbursements during the fiscal year ending June 30, 2007. We tested 20 claims totaling \$67,200 and found that the District paid all 20 claims without evidence that District personnel obtained the required verbal or written quotations. The purchasing agent did not enforce the procurement policy's requirements to obtain quotes for purchases that were not subject to competitive bidding.

To determine if the District purchased items at the lowest possible cost, we obtained alternate quotes for seven of the 20 items purchased and found that, if the purchasing agent monitored the purchases against the District's procurement policy, the District could have saved approximately \$9,625 for identical or similar products on all seven items. For example, we found the following:

- The District paid \$7,038 for a floor scrubber; we found a similar product for \$5,225.

- The District paid \$2,338 for a laminator; we found an identical laminator for \$1,298.
- The District paid \$3,776 for a SMART Board; we found an identical SMART Board for \$2,499.
- The District paid \$8,990 for 29 stereos; we found similar stereos for \$5,945.

The District could have saved \$9,625 if officials had complied with their own procurement policy by obtaining competitive quotes.

Recommendations

4. The purchasing agent should enforce the District's procurement policy and ensure that the department heads obtain the required quotations for purchases of goods and services that are not subject to competitive bidding requirements.
5. District officials should formalize their procurement procedures to indicate who is responsible for obtaining quotes in accordance with their procurement policy.

Payroll

A good system of internal controls provides checks and balances so that no one person exercises control over all or most of the payroll process. Proper segregation of duties over payroll ensures that incompatible payroll duties relating to personnel (hiring, firing, pay rate setting and benefits), timekeeping and supervision, payroll processing and check distribution are not performed by the same person. There should also be controls to ensure that employees are paid wages and salaries and provided benefits to which they are duly entitled.

If it is not feasible to adequately segregate duties, District officials must implement mitigating controls such as having someone independent of the payroll preparation process review the completed payrolls. At a minimum, the review should include random checks to verify that payrolls are based on actual hours or days worked or authorized leave time; verify that the Board authorized the hourly rates or annual salaries used; compare net payrolls to payroll journals; and assess the payroll for reasonableness.

We found that District officials did not adequately design controls to ensure that payroll payments were made to legitimate employees in accordance with approved contracts or employment agreements. For the majority of our scope period, the payroll clerk was directly responsible for creating manual and computerized employee records, adding to and deleting employees from the payroll software, entering all payroll data changes, collecting time sheets, entering hours worked and salaries paid, entering leave records and employee absences, preparing and filing employment reports with both State and Federal agencies, and printing paychecks on her computer.

Because of this weakness, we examined the records of 25 employees to verify that wages paid matched contract agreements. We also tested an additional 20 employees to determine if all individuals paid were legitimate District employees. Our testing did not identify any material exceptions.

After we notified the District of our intent to audit them in March 2008, District officials mitigated the control risk by segregating some of the duties over the payroll process. Currently, the cash receipts clerk prints the payroll checks and reviews salaries to ensure the proper amounts are paid each week. We believe that the payroll system now has an acceptable level of segregation of duties.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

Tri-Valley Central School

34 Moore Hill Road

Grahamsville, NY 12740

Thomas W. Palmer
Superintendent
(845) 985-2296 - Ext. 5102
Fax (845) 985-0310

Received

OCT 27 2008

State of New York
Office of the State Comptroller
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Albany, New York 12236

*Office of the State Comptroller
Local Govt & School Accountability*

RE: Tri-Valley Central School District
Internal Controls Over Selected District Operations
Report of Examination
Audit Report 2008M-142

To Whom It May Concern:

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

Criminal History Background Checks

Audit Recommendations:

1. The Superintendent's secretary should request background checks for all employees and contractors who have direct contact with students.
2. District Officials should ensure that they receive the required background clearances before allowing employees and independent contractors to work with students.
3. The Superintendent should monitor his secretary's work to ensure that she performs her background check duties properly.

Implementation:

1. Since the audit the Superintendent's Secretary and Business Office have been assigned a user name and password for the TEACH website through the State Education Department to verify the status of fingerprints for new employees.
2. The Superintendent's Secretary will set up periodic checks to the website to verify the status of all outstanding fingerprints.
3. The Superintendent's Secretary will also verify the fingerprint status of all new hires since the inception of the law.

Implementation Date:

1. The implementation of this plan began June 2008.

Purchasing

Audit Recommendations:

1. The purchasing agent should enforce the District's procurement policy and ensure that the department heads obtain the required quotations for purchases of goods and services that are not subject to competitive bidding requirements.
2. District officials should formalize their procurement procedures to indicate who is responsible for obtaining quotes in accordance with their procurement policy.

Implementation Plan of Action(s):

1. The District has distributed to all department heads a copy of the procurement policy of goods and services. The District has also stressed the importance of following the guidelines as set forth in the policy.
2. The District also requires that each department looking to purchase goods needs to attach written documentation to the purchase request proving that quotes were properly obtained. All purchase requests that do not have the proper documentation, as reviewed by the Purchasing Agent, will be sent back to the department head to obtain the proper documentation needed.

Implementation Date:

2. The implementation of this plan began June 2008.

Payroll

Audit Statement:

1. After the State notified the District of their intention to audit the District in March 2008, District Officials mitigated the control risk by segregating some of the duties over the payroll process.

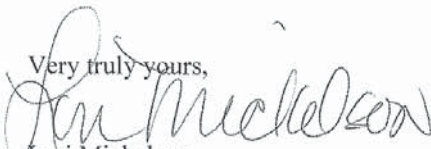
Implementation Plan of Action(s):

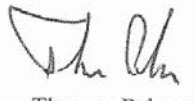
1. The District will continue to keep the payroll duties segregated to ensure the proper controls are in place.

Implementation Date:

3. The implementation of this plan began March 2008.

Should you need any further information please do not hesitate to contact us at the above address and telephone number. Thank you.

Very truly yours,

Lori Mickelson
Board of Education President


Thomas Palmer
Superintendent

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, payroll, personal services, and information technology.

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 upon the reported objective and scope by selecting for audit those areas most at risk. We selected criminal background checks, purchasing, and payroll for further audit testing.

Criminal Background Checks — We selected all Internal Revenue Service Form 1099-MISCs for 2007 to find vendors who would have had contact with students. We then sought to determine if those vendors would have had direct contact with students for more than five days. We then asked the District personnel for those vendors' employment certifications. We also randomly selected 15 teachers from the District's new-hire list and then examined the teachers' personnel files to determine if they had employment clearances on file. For those individuals without clearances on file, we searched the New York State Department of Corrections website and the New York State Criminal Justice website to determine if those individuals were listed on the websites.

Purchasing — We selected 20 purchases that were subject to the District's procurement policy to determine if District personnel sought required quotes. We then searched the internet for similar items to determine if the District could have saved money if they had sought competition.

Payroll — We reviewed audit logs to determine if other individuals in the Business Office accessed the payroll software. We verified whether a sample of seven balloon payments was reasonable. We traced 25 employees' salaries from payroll journals to employment contracts and salary notices to verify their accuracy. We also tested the records of 20 paid employees to determine if they were legitimate employees. We compared a direct deposit listing from November 2007 to another direct deposit listing from March 2008 to determine if there were any changes and if those changes were supported by signed notices from employees.

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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