



Tuckahoe Common School District

Internal Controls Over Financial Operations And Leave Accruals

Report of Examination

Period Covered:

July 1, 2005 — February 28, 2007

2007M-291



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

March 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 Tuckahoe Common School District, entitled *Internal Controls Over Financial Operations and Leave Accruals*. 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 Tuckahoe Common School District (District) is governed by the Board of Trustees (Board) which comprises three 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 79 employees, including administrators, teachers, and non-instructional employees such as clerical staff and custodians. For the year ended June 30, 2006, the District spent approximately \$5.4 million on payroll and related benefits.

Scope and Objective

The objective of our audit was to examine the internal controls over financial operations and payroll for the period July 1, 2005 to February 28, 2007. Our audit addressed the following related questions:

- Are internal controls over financial operations appropriately designed and operating effectively?
- Were District administrators and employees compensated in accordance with the terms of their employment contracts and Board policies?

Audit Results

We identified weaknesses in the District's controls over financial operations. The Business Official/Treasurer and Senior Administrative Assistant perform incompatible duties involving the key financial functions of authorizing transactions, custody of assets, processing payroll, and recordkeeping. As a result, there is no assurance that errors and irregularities if they occur could be prevented, detected, or corrected timely. We also found a lack of control over budgetary transfers and that original voided checks were not maintained. The failure to control budgetary transfers could cause expenditures to exceed what the Board intended when they prepared, and voters approved, the annual budget. The failure to maintain original voided checks may expose the District to potential financial loss if those checks were not properly voided and disposed.

The District's internal controls over payroll processing also need to be improved. We found that leave accrual balances were not properly maintained. As a result, employees either received additional leave time accruals or used leave time that they were not eligible for.

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 that they have initiated corrective action. Appendix B contains our comment on an issue raised in the District's response.

Introduction

Background

The Tuckahoe Common School District (District) is located in the Town of Southampton, Suffolk County. The District is governed by the Board of Trustees (Board) which comprises three 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 324 students and 79 employees. The District's budgeted expenditures for the 2006-07 fiscal year were approximately \$13 million, which were funded primarily with State aid, real property taxes, and grants.

Employee salaries and related fringe benefits are the major District expenditures. For the fiscal year ending June 30, 2006, the District's actual expenditures were \$11.8 million. General fund instructional salaries totaled approximately \$3.3 million, non-instructional salaries totaled approximately \$615,000, and fringe benefits totaled approximately \$1.5 million.

Objective

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

- Are internal controls over financial operations appropriately designed and operating effectively?
- Were District administrators and employees compensated in accordance with the terms of their employment contracts and Board policies?

Scope and Methodology

We examined the District's control environment and internal controls over financial operations and payroll for the period July 1, 2005 to February 28, 2007.

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

**Comments of District
Officials and Corrective
Action**

The results of our audit and recommendations have been discussed with District officials and their comments, which appear in Appendix A, have been considered in preparing this report. District officials generally agreed with our recommendations and indicated that they have initiated corrective action. Appendix B contains our comment on an issue raised in the District's response.

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, the Board must approve a corrective action plan that addresses the findings in this report, forward the plan to our office within 90 days, forward a copy of the plan to the Commissioner of Education, and make the plan available for public review in the District Clerk's office. For guidance in preparing the plan of action, the Board should refer to applicable sections in the publication issued by the Office of the State Comptroller entitled *Local Government Management Guide*.

Financial Operations

The Board is responsible for establishing adequate internal controls to properly safeguard and account for District assets and to ensure compliance with Education Law. A good system of internal controls should be designed to provide reasonable assurance that District assets are properly safeguarded, accounting transactions are recorded and reported properly, pertinent regulations and laws are complied with, and work performed is monitored and reviewed routinely.

The District does not have adequate segregation of duties in the Business Office to ensure that no single individual controls most or all phases of a transaction. We also found a lack of control over budgetary transfers and that original voided checks were not maintained. Such weaknesses reduce the effectiveness of the District's system of internal controls, and increase the risk that resources could be misused or that errors could occur without detection.

Segregation of Duties

An effective system of internal controls over the District's financial operations provides for the distribution of duties so that no one individual controls all phases of the transaction. Proper division of responsibility should provide that the work of one employee is independently checked in the course of another employee's regular duties. 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 might occur and go undetected and uncorrected. When it is not practical to segregate duties because of limited staff resources, it is important for the Board to establish compensating controls. Such compensating controls would include the requirement that the Board, or other administrative staff, periodically review the work in question, that duties be rotated among appropriate staff members, and that staff take mandatory vacations. In addition, it is important for the District's accounting software to produce reports that are necessary for proper monitoring of financial activity, and that such reports are independently reviewed.

We found that the Business Official/Treasurer and Senior Administrative Assistant perform incompatible duties involving the key financial functions of authorizing transactions, custody of assets, processing payroll, and recordkeeping.

The District established the position of Business Official, who is in charge of the Business Office operations. The Business Official is

also the District Treasurer (Treasurer) and has administrator access rights to the District's financial software package. As Business Official and Treasurer, this individual is authorized to perform financial duties that are incompatible with an effective system of internal controls. As a result, there is an increased risk of inaccuracies in the financial records and potential misuse of taxpayer money. The incompatible duties, which the District needs to segregate, include: signing checks, authorizing and making inter-bank and inter-fund transfers, recording cash receipts, making journal entries, preparing and approving monthly bank reconciliations, preparing and approving the claim voucher package, reviewing payrolls, and preparing financial reports at the end of the month.

We also found a lack of segregation of duties with the duties performed by the Senior Administrative Assistant. This individual also has administrative access rights to the District's financial software package and is authorized to perform several incompatible financial duties, including: adding and updating employee payroll information, processing and printing the payroll, distributing the payroll, entering and printing purchase orders, and maintaining contract information. In addition, the Senior Administrative Assistant acts as the Deputy Treasurer and, as such, is authorized to perform the Treasurer's duties in his absence. Unrestricted access to the accounting records and the payroll system could result in inappropriate payroll transactions being initiated and concealed.

Budgetary Transfers

It is the Board's responsibility to monitor District expenditures and to ensure that total annual budget appropriations are not over-expended. The Board may authorize the Superintendent to make budgetary transfers between line item accounts within set limits without Board approval. Accordingly, the Board's policy on budgetary transfers¹ authorizes the Superintendent to make budgetary transfers up to \$5,000. All transfers in excess of \$5,000 require prior approval from the Board.

We examined 29 budgetary transfers made during the 2005-06 fiscal year, which totaled \$758,608. We found the following discrepancies:

- The Superintendent did not properly approve 28 of the budgetary transfers.
- The Board did not approve 19 budgetary transfers, each of which exceeded \$5,000. The 19 transfers represented 90 percent of the total amount of budgetary transfers made in the 2005-06 fiscal year.

¹ Policy 6150, adopted 1992, revised June 2006

In addition, we reviewed 17 budgetary transfers made during the 2006-07 fiscal year, which totaled \$336,674. We found that the Board did not approve one transfer made by the Business Official/Treasurer, which totaled \$7,734, for a reclassification from a Federal fund to the general fund. The Business Official/Treasurer stated that she thought prior Board approval was only needed for budgetary transfers over \$10,000. During July 2007, procedures were implemented to ensure compliance with the Board policy.

Ensuring compliance with the Board's policy on approval of transfers over an established amount can assist the Board in monitoring the budget and help to ensure that expenditures do not exceed what the Board intended when they prepared, and voters approved, the annual budget.

Voided Checks

To maintain control over cash disbursements, it is important for the District to retain the original voided checks whenever possible, and to require personnel to explain the reason for each void. In addition, to prevent duplicate payments, it is essential that the Treasurer issue a stop-payment order for all voided checks that are not in the District's possession.

At the time of our audit, the Business Official/Treasurer would deface the original voided check, make a copy and attach the copy to the bank reconciliation. The original voided check was then destroyed. The Business Official/Treasurer was not aware that she must retain the original voided checks.

During the period of July 1, 2005 to February 28, 2007, the Business Official/Treasurer voided 54 checks totaling \$173,069. By reviewing the District's bank statements, we verified that six of the voided checks, representing 87 percent of the total amount, had not been reused and drawn against the District's bank account. Although none of those checks were presented for payment, the current practice of retaining only copies of voided checks precludes management from exercising physical control over original financial documents and may expose the District to potential financial loss if those checks were not properly voided and disposed. However, nothing came to our attention to indicate that the voided checks were used inappropriately.

Recommendations

1. The Board should ensure that the duties and responsibilities of the Business Official/Treasurer and the Senior Administrative Assistant are segregated so that the work of one individual can be independently verified by another's in the course of their regular duties. At a minimum, District officials should separate

the duties of recordkeeping, check preparation, and reconciling bank accounts.

2. The Board should designate a District official, who is independent of Business Office, to be the administrator of the District's financial software. The administrator should periodically review user permissions and access rights to ensure that they are compatible with the user's assigned duties.
3. District officials should comply with Board's budget transfer policy and report budget transfers to the Board on the next scheduled meeting
4. The Business Official/Treasurer should retain the original voided checks.

Leave Accruals

Leave accruals represent time off earned by employees. A good leave accrual system must have supervisory oversight to ensure that leave use is authorized and approved. An employee's accumulation of leave time is dependent on the particular labor contract negotiated for that employee. At no point should an employee be compensated for leave time that they have not yet accrued. At the beginning of each fiscal year the contracted amount of leave time should be credited to each employee's individual record, accurately reflecting the amount of leave time owed to the employee. Accurate leave records are essential for ensuring that all District employees are only compensated for the amounts to which they are contractually entitled.

The District's internal controls over payroll processing were not properly designed and not operating effectively. We found that leave accrual balances were not properly maintained. As a result, employees either received additional leave time accruals or used leave time that they were not eligible for.

The District Clerk (Clerk) is responsible for maintaining leave accrual records for all employees. The Clerk uses verbal confirmations and handwritten notes from the employees to update her manual records. At the end of the fiscal year, notices are sent out to the employees requesting confirmation of their leave balances. However, there is no supervisory oversight of the Clerk's leave accrual recordkeeping.

We examined the leave records of 45 employees to verify that the employees had sufficient leave time accrual balances to cover their charges and that the correct leave time was charged against the accruals. For example:

- The Clerk did not charge the accruals of 32 of the 45 employees tested for 54.5 personal days, valued at \$18,231, used during the 2005-06 fiscal year. Under the terms of the employees' bargaining agreement, unused personal days are converted to sick days at year end. Instead of charging the personal days to their accruals, the Clerk incorrectly added the personal days to the employees' sick leave accrual records at the end of the year.
- A teacher used 28 sick days, 15 within the audit period and an additional 13 in the 2006-07 fiscal year that were not charged against her sick leave accruals. The teacher received \$9,303

for the 28 days. The Superintendent stated that because of special circumstances, she verbally approved the teacher's use of these sick days without charging her accrual record. After our inquiry, the Superintendent presented this matter to the Board for approval and the Board ratified the Superintendent's action on July 23, 2007.

- The Superintendent used 2.5 vacation days more than she was entitled to during the period January 1, 2005 to December 31, 2006 and used two personal days more than she was entitled to during the 2006-07 fiscal year. Based on the Superintendent's salary, the value of these 4.5 days was \$2,776.

The failure to maintain accurate time accrual records and to provide adequate oversight over the leave accrual record system represents a significant internal control weakness. Accurate leave records are essential in determining the proper amount of termination payments due employees' upon separation from employment. District employees should only be compensated for accrued leave balances they are contractually entitled to receive.

Recommendations

5. District officials should ensure that District personnel maintain accurate and complete leave accrual records for all officers and employees as provided for in applicable collective bargaining agreements or other employment contracts.
6. The Board should approve any requests for leave time that are not specifically defined by a contractual agreement.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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



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Mrs. Linda J. Rozzi

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March 3, 2008

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Dear [REDACTED]

The Tuckahoe Common School District Board of Trustees and Administration are pleased to have had the opportunity to work with the State Auditors and appreciate the recommendations and evaluations. We found that the review was thorough and performed by an experienced and professional staff.

The Board of Trustees and Administration feel that the exit conference held on February 27, 2008 provided an opportunity for clarification of several items in your draft report. Your willingness to amend original comments to reflect the supporting information provided was greatly appreciated.

This letter is intended to present the District's response to the findings within the report as required under section 35 of General Municipal Law and to advise you of the actions taken to your findings and recommendations:

Segregation of Duties:

Given the resources available, the Business Office was staffed by two individuals. Although it was noted in the State Comptroller's audit that duties were not segregated properly, given the limited number of staff we felt that we had instituted adequate checks and balances.

- Compensating controls have been put in place to assist the Business Official with segregating duties involving the key financial functions of authorizing transactions, custody of assets, processing payroll and recordkeeping. Compensating controls have also been put in place to assist the Senior Administrative Assistant with segregating her duties pertaining to administrative access rights to the District's financial software package.

- Compensating controls have been established for the payroll process. The Business Official and Superintendent review the change report in the payroll module bi-weekly. Payroll is no longer distributed as employees are now required to sign and pick up each check or direct deposit stub.
- It is the Senior Administrative Assistant who performs the payroll process, with the Business Official reviewing and signing off on all payroll entries (i.e. time sheets and changes to payroll maintenance) prior to the printing of the payroll checks.
- As the Deputy Treasurer, the Senior Administrative Assistant assumes the Treasurer's duties and responsibilities only during an emergency situation where the Treasurer is unable to perform those duties. A compensating control is in place where the payroll bank reconciliation is prepared by the Business Official. The Senior Administrative Assistant does not reconcile the payroll bank account.
- In regards to purchasing, although the Senior Administrative Assistant enters the data from the employee's requisition into the software, it should be noted that she is not or never was the Purchasing Agent or Deputy Purchasing Agent and must always obtain the Purchasing Agent's signature on all purchase orders once printed.

See
Note 1
Page 19

As per the recommendations, a full-time District Treasurer has been hired to further segregate the duties and responsibilities of the Business Office. By removing the Treasurer's duties from the Business Official, it has allowed him to periodically review user permission and access rights to ensure that they are compatible with the user's assigned duties.

Budget Transfers:

- Procedures have been put into place that all budget transfer documentation be prepared by the Treasurer and reviewed and authorized by the Superintendent. The Board of Trustees receives all budget transfers and passes all by resolution. All budget transfers of \$20,000.00 or more are presented to the Board of Trustees for review and authorization. Following Board resolution, the Business Official completes the budget transfer.

Voided Checks:

- As per recommendations, all originals of the voided checks are maintained by the Business Office as part of the permanent records. Stop payments are issued for all checks that are voided and are not in the District's possession.

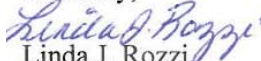
Leave Accruals:

The District Clerk is responsible for maintaining leave accrual records for all employees. Prior to the audit, these records were maintained manually. The District Clerk has converted the manual records into a computerized software system that now maintains accurate and complete leave accrual records for all district employees.

- A clerical miscalculation occurred when the Clerk did not subtract used personal days from accruals of some employees. Since the audit, the Clerk has reviewed all employee records and subtracted all personal days from accruals in order to correct this. Going forward, such miscalculations will not occur since the software system will automatically calculate the correct accrual.
- In response to a teacher using sick days without charging her accrual record, the Superintendent and the Board of Trustees discussed the matter in Executive Session as well as informally through documented weekly News and Notes. An outbreak of a communicable disease was present in the building to which the teacher had not been exposed. Strongly taking into account the physician's orders, the Board of Trustees agreed through formal resolution that the pregnant teacher be allowed this leave.
- In response to the vacation and personal days used by the Superintendent, these days were incorrectly coded by the Clerk and should have coded as sick days. These days have been corrected by the Clerk to reflect sick days and have been subtracted from the accrual record. It should be noted that the Superintendent did not take more vacation or personal days than allowed that year; she also informs the Board of her upcoming vacation days for the following year, which she provides to them in written form.

In closing, we would like to thank you and your office for your comprehensive review. Your recommendations will definitely help us to make continuous improvements as we strive to maintain the highest ethical standards of our operations and internal controls. We are pleased that during the exit interview the draft report disclosed that there were no material discrepancies, no instances of fraud, and no misuse of District funds.

Sincerely,


Linda J. Rozzi
Superintendent

Cc: Tuckahoe Board of Trustees
E. Joseph, School Business Official
C. Tybaert, School Business Official (Ret.)
[REDACTED]

APPENDIX B

OSC COMMENT ON THE DISTRICT'S RESPONSE

Note 1

We amended our report to properly reflect the duties of the Senior Administrative Assistant.

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess the adequacy of the internal controls put in place by officials to safeguard District assets. To accomplish this, we performed an initial assessment of the internal controls so that we could design our audit to focus on those areas most at risk. Our initial assessment included evaluations of the following areas: 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 upon the reported objectives and scope by selecting for audit those areas most at risk. We selected financial operations and payroll for further audit testing.

The additional testing included the following:

- We reviewed job functions of the Business Official/Treasurer, and the Senior Administrative Assistant to determine if they were properly segregated.
- We reviewed the budget transfers made during the period of July 1, 2005 to February 28, 2007 to determine whether they comply with the Board policy.
- We reviewed voided checks to ensure that they were properly voided.
- We determined whether policies have been established to ensure the accurate recording of leave accruals.
- We compared selected employment contracts agreements with leave benefits records during the period of July 1, 2005 to February 28, 2007.
- We reviewed separation payments to ensure leave accruals were properly calculated.

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 D

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