



# Unadilla Valley Central School District Financial Operations

## Report of Examination

Period Covered:

July 1, 2006 — March 25, 2008

2008M-133



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**

September 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 Unadilla Valley Central School District, entitled Financial 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

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### EXECUTIVE SUMMARY

The Unadilla Valley 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 District is a component of the Delaware Chenango Madison Otsego Board of Cooperative Educational Services (DCMO BOCES) and contracts with the DCMO BOCES for certain educational and administrative services.

The District Treasurer (Treasurer) is responsible for implementing Board policies and procedures, including controlling and monitoring the day-to-day use of District credit and fuel cards. The Treasurer is also the custodian of all District moneys and has the authority to sign all checks on behalf of the District.

The Board is responsible for appointing a claims auditor in compliance with the State Education Department's (SED) Regulations. The claims auditor is responsible for auditing and approving or disapproving all District claims for payment.

#### **Scope and Objective**

The objective of our audit was to determine if District officials were properly managing District operations to safeguard District assets for the period July 1, 2006 to March 25, 2008. Our audit addressed the following related questions:

- Did the Treasurer ensure that District credit and fuel cards were used in accordance with District policy and procedural requirements?
- Did the Treasurer control and supervise the use of his facsimile signature?
- Did the Board appoint the claims auditor in accordance with SED regulations?

#### **Audit Results**

The Treasurer did not ensure that District credit and fuel cards were used in accordance with the District's policy and procedural requirements. As a result, District credit cards were used by unauthorized users, the District incurred late fees and finance charges, and fuel purchases were not properly supported. The Treasurer's failure to appropriately monitor and control credit and fuel

card usage increases the risk that District moneys could be expended for unauthorized or improper purposes.

The Treasurer did not supervise and control the use of his facsimile signature. DCMO BOCES does not inform the Treasurer when his signature is applied to accounts payable checks, and the Treasurer does not verify that the printed accounts payable checks are accurate prior to distribution. Although our review of disbursements did not disclose any material discrepancies, there is an increased risk that unauthorized people may be able to disburse District funds for incorrect amounts or improper purposes.

The Board did not appoint an independent claims auditor in accordance with SED regulations. The Board appointed the DCMO BOCES to serve as the District's claims auditor for the 2006-07 and 2007-08 fiscal years. SED guidance states that this arrangement may not be appropriate because the DCMO BOCES provides significant services to the District. While our testing did not reveal any material discrepancies, the Board is not providing for an independent audit of claims by using a DCMO BOCES employee to perform the claims audit function.

### **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. OSC comments on the District's response can be found in Appendix B.

# Introduction

## Background

The Unadilla Valley Central School District (District) is located in nine towns in Chenango, Madison, and Otsego counties. 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 is one school in operation within the District, with approximately 1,610 students and 185 full and part time employees. The District's budgeted expenditures for the 2006-07 fiscal year were approximately \$17 million which were funded primarily with State aid, real property taxes, and grants. The District is a component District of the Delaware Chenango Madison Otsego Board of Cooperative Educational Services (DCMO BOCES) and contracts with the DCMO BOCES for certain educational and administrative services.

The District Treasurer (Treasurer) is responsible for implementing Board policies and procedures, including controlling and monitoring the District's credit and fuels cards. During the audit period, the District expended approximately \$63,000 and \$170,000 for credit card and fuel purchases, respectively. The Treasurer is also the custodian of all District moneys and has the authority to sign all checks on behalf of the District. During the audit period, staff of the DCMO BOCES affixed the Treasurer's facsimile signature to approximately 14,000 checks totaling approximately \$33 million.

The Board is responsible for appointing a claims auditor in compliance with the State Education Department's (SED) regulations. The claims auditor is responsible for auditing and approving or disapproving all District claims for payment. The Board appointed the DCMO BOCES to serve as the District's claims auditor for the 2006-07 and 2007-08 fiscal years.

## Objective

The objective of our audit was to determine if District officials were properly managing District operations to safeguard District assets. Our audit addressed the following related questions:

- Did the Treasurer ensure that District credit and fuel cards were used in accordance with District policy and procedural requirements?

- Did the Treasurer control and supervise the use of his facsimile signature?
- Did the Board appoint a claims auditor in compliance with SED regulations?

**Scope and Methodology**

We examined the District’s internal controls over the use of credit and fuel cards, the Treasurer’s facsimile signature and its appointment of the claims auditor for the period July 1, 2006 to March 25, 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 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 they planned to initiate corrective action. OSC comments on the District’s response can be found in Appendix B.

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of the General Municipal Law, 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*.

## Credit and Fuel Card Usage

The Board is responsible for adopting written policies and procedures governing the usage of District credit and fuel cards. In March 2007, the Board adopted a credit card policy and established procedures over the usage of fuel cards. Proper implementation and enforcement of these policies and procedures helps to ensure that credit and fuel cards are used for legitimate District purposes. The Treasurer is responsible for ensuring that District officials and employees adhere to the adopted policies and procedures relating to credit and fuel cards.

The Treasurer did not ensure that District credit and fuel cards were used in accordance with the District's policy and procedural requirements. We found that the Treasurer allowed District credit cards to be used by unauthorized users, did not require card users to submit supporting documentation for credit and fuel card purchases in a timely manner, or establish accountability for fuel purchases. As a result, the District incurred late fees and finance charges for credit card purchases and paid for unsupported fuel purchases. Although we did not identify any inappropriate uses of credit or fuel cards, the Treasurer's failure to control credit and fuel card usage increases the risk that District moneys could be expended for unauthorized or improper purposes.

### Credit Cards

The District's credit card policy identifies what purchases District credit cards can be used for and authorizes certain District employees (based on job title) to use the cards. The policy also establishes credit limits for each card and requires all authorized users to agree in writing to accept financial responsibility for any inappropriate usage. Further, it dictates that, to support charges, receipts for all credit card transactions should be itemized, retained and submitted to the Treasurer. Good business practices also dictate that cardholders must submit this supporting documentation to the Treasurer in a timely manner to avoid late fees and finance charges. The Treasurer is responsible for ensuring that the District's credit card policy provisions are monitored and enforced.

The District has a total of seven credit cards; each has a credit limit of \$2,500. During the audit period the District expended approximately \$63,000 in credit card purchases. We found that the Treasurer did not ensure that only authorized users used the District's credit cards. We tested 48 credit card transactions totaling \$9,073 and found that, in 30 instances totaling \$6,172, a person other than the authorized user had used the credit card. However, we found that all reviewed credit

card transactions were adequately supported and were appropriate District expenditures. The Treasurer told us that the authorized users frequently give their cards to other District employees to use for travel and training-related expenses. We also found that during the audit period, the District incurred and paid \$1,255 in late fees and finance charges. These fees and charges were incurred because the Treasurer did not require District cardholders to submit supporting documentation for credit card transactions in a timely manner. Therefore, the Treasurer did not pay the credit card bills timely.

These deficiencies occurred because the Treasurer did not monitor and control the District's credit card usage. The Treasurer agreed with us that he had not provided sufficient oversight over the District's credit card usage. As a result, the District paid unnecessary late fees and finance charges, and there is an increased risk that District moneys could be expended for unauthorized or improper purposes.

## **Fuel Cards**

The District contracts with a local vendor for vehicle fuel. District employees fill up the District's vehicles at the vendor's fuel pumps. Each District vehicle is assigned a fuel card and each authorized employee is assigned a unique pin number that enables that user to use each fuel card (i.e., the person has to insert the card at the computer terminal on the pump and then enter the pin number; if the pin number is incorrect the fuel pump will not work). Assigning unique pin numbers also helps the District to determine the employee who was using the vehicle at the time of fuel purchase. To help ensure that fuel cards are used only for fueling District-owned vehicles, the District has adopted fuel procedures. These procedures require the Treasurer to assign a unique pin number to each user and require users to enter odometer readings at the pump when fueling vehicles. The procedures also require the card users to obtain and sign receipts for the fuel purchases and to submit them to the Treasurer. In addition, the procedures state that the fuel card user may be held responsible for payment if he/she does not submit the receipt to the Treasurer. Detailed fuel-related information such as unique pin numbers, odometer readings, and receipts are necessary to facilitate proper oversight of fuel usage, including analyses of vehicle miles per gallon (MPG), driver's purchases that show the date and time of the purchase, and whether the total expenditures are reasonable. The Treasurer must monitor and enforce the District's fuel usage procedures and oversee fuel usage.

The Treasurer did not monitor and enforce the District's fuel usage procedures. He did not assign unique pin numbers for every authorized user, require users to enter odometer readings when fueling vehicles at the pump, or require users to submit receipts for all fuel purchases. In addition, the Treasurer did not perform analyses

of fuel purchases to ensure that they were reasonable and were legitimate District purchases. We reviewed fuel purchases during our audit period to determine if fuel cards were used only to fuel District-owned vehicles and found the following:

- Users did not submit receipts for certain fuel purchases to the Treasurer. During the audit period, District employees purchased fuel 2,125 times totaling approximately \$170,000; receipts for 215 of these purchases totaling \$17,250 were not on file. In addition, the Treasurer did not hold individuals responsible for fuel purchases when they did not submit receipts. Without proper supporting documentation, we were unable to determine if all fuel transactions were legitimate District purchases.
- The Treasurer did not assign unique pin numbers to each user. The District has 24 employees who are authorized to use fuel cards, but as of March 2008, there were only 22 unique pin numbers. As a result, District employees shared pin numbers when fueling vehicles. Therefore, District officials were unable to assign individual accountability for fuel purchases. The Treasurer told us that pin numbers were shared because he did not contact the District's fuel vendor in a timely manner to request unique pin numbers for new users.
- Users did not consistently enter odometer readings at the pump when they fueled District vehicles. Current and accurate odometer readings allow the Treasurer to calculate MPG to determine if the fuel purchase is reasonable for each vehicle. Using odometer readings from the District's vehicle maintenance records, we calculated the MPG for 10 of the District's 27 vehicles. We found that the resulting MPG calculations were reasonable for each vehicle.

These deficiencies occurred because the Treasurer did not review or monitor the District's fuel card usage in accordance with the District's procedures. The Treasurer admitted to us that he did not review or monitor fuel card usage and said that he was not sure what analyses he should perform to provide such oversight. The Treasurer's failure to properly oversee fuel card usage increases the risk that fuel could be purchased and used for non-District purposes.

## **Recommendations**

1. The Treasurer should monitor and enforce the District's credit card policy and ensure that credit cards are only used by authorized users.

2. The Treasurer should require that all supporting documentation for credit card transactions be submitted in a timely manner to ensure credit card bills can be paid when they are due so the District does not incur late fees and finance charges.
3. The Treasurer should monitor and enforce the provisions of the District's fuel card usage procedures. Specifically, he should ensure that:
  - Users submit receipts for all fuel purchases to the Treasurer; if the user does not submit receipts, the Treasurer should hold the user responsible for the payment;
  - Each authorized user is assigned a unique pin number;
  - Users enter odometer readings at the pump when fueling vehicles.
4. The Treasurer should perform periodic analyses of fuel usage to ensure that fuel purchases are reasonable. Such analysis could include:
  - Calculating vehicle miles per gallon to determine if the fuel purchases were reasonable for each vehicle;
  - Analyzing drivers' purchases, including the date and time of purchases to determine if vehicles were fueled on non-school days, nights and/or weekends.

## Treasurer's Facsimile Signature

The Treasurer is the only District official with the legal authority to disburse District funds and sign checks on behalf of the District. The Board may authorize checks to be signed with the Treasurer's facsimile signature. Education Law requires the Treasurer's actual or facsimile signature to be affixed to District checks by the Treasurer or under the Treasurer's direct supervision.

The Treasurer did not supervise and control the use of his facsimile signature. The District uses the Delaware Chenango Madison Otsego Board of Cooperative Educational Services (DCMO BOCES) to complete its accounts payable functions. DCMO staff members affix the Treasurer's signature to accounts payable checks using a computerized signature disk. A password is not required to apply the Treasurer's signature, and DCMO BOCES' staff members do not inform the Treasurer when they apply his signature to accounts payable checks. DCMO BOCES' staff members distribute the accounts payable checks to the appropriate payees. This procedure does not allow the Treasurer to have direct supervision and control over the signature process, nor does it allow him to verify that the printed accounts payable checks are accurate prior to their distribution.

Due to these weaknesses, we performed an electronic analysis of 2,390 District checks totaling \$1,628,690 for the period December 2007 to February 2008 that were recorded in the accounting system. We reviewed the check sequence and verified that all check numbers were properly accounted for and that checks that were recorded in the accounting system cleared the bank for the same amount. We also reviewed a sample of 23 District disbursements totaling \$223,955 to determine if they were proper charges against the District. Although our testing did not disclose any material errors or discrepancies, the Treasurer's failure to control the use of his facsimile signature increases the risk that unauthorized people may be able to disburse District funds for incorrect amounts or improper purposes.

The Treasurer told us that he does not review the accounts payable checks after they are printed because he relies upon and trusts the work of the DCMO BOCES. Further, the District's current software system does not require a password to apply the Treasurer's signature to checks. DCMO BOCES staff told us that the District's software could be updated to require a password or other direct authorization from the Treasurer before his signature could be affixed to checks.

**Recommendations**

5. The Treasurer should supervise and control the use of his facsimile signature, as required.
6. The District should update its software to require a password to print checks that bear the Treasurer's facsimile signature.

## Appointment of Claims Auditor

Conducting a proper audit of claims before the District pays them is an integral part of any internal control system. Education Law requires the Board to audit each claim voucher before authorizing payment. Education Law further authorizes the Board to adopt a resolution to appoint a claims auditor to perform this important function. The claims auditor assumes the Board's powers and duties for approving and disapproving claims against the District. State Education Department (SED) guidance states that it may not be appropriate for a BOCES to provide claims auditor services to its component districts, since most of these districts would have material and significant contract payments to that BOCES. A school board may delegate its claims auditing duties to an individual who works for an independent contractor if the individual or organization serving as independent contractor meets SED independence standards. To be considered independent, an individual or organization must not have responsibilities for the business operations of the school district or be related to someone who does, and must not have an interest in any other contracts or provide any other goods and services to the school district.

The Board did not appoint a claims auditor in accordance with SED regulations. The Board appointed the DCMO BOCES to serve as the District's claims auditor for the 2006-07 and 2007-08 fiscal years. The DCMO BOCES subsequently assigned one of its employees to audit District claims. During our audit period, the District paid approximately \$3.8 million to the DCMO BOCES for services that it provided to the District. Given that the DCMO BOCES provides significant services to the District, SED regards the appointment of a DCMO BOCES employee as claims auditor to be inappropriate because the individual does not meet SED independence standards. The Treasurer told us that the District appointed the DCMO BOCES as claims auditor because they trusted the DCMO BOCES and it was convenient for the District.

Because the Board failed to appoint an appropriate individual to perform the claims audit function, we reviewed 12 claims payable to DCMO BOCES totaling approximately \$2.4 million to ensure that the claims were proper and supported. We also reviewed all four payments totaling \$362 that were made to District administrators and Board members to verify they were legitimate District claims. While our testing did not reveal any material errors or discrepancies, the Board's failure to appoint an independent claims auditor increases the risk that payment errors and irregularities may not be detected and corrected in a timely manner.

**Recommendation**

7. The Board should ensure that it appoints the District's claims auditor in accordance with SED regulations.

## **APPENDIX A**

### **RESPONSE FROM DISTRICT OFFICIALS**

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

# UNADILLA VALLEY CENTRAL SCHOOL DISTRICT

Robert J. Mackey, Superintendent  
District Office  
4238 State Highway 8, P.O. Box F, New Berlin, NY 13411

Phone: (607) 847-7500 Ext. 1131  
Fax: (607) 847-6924  
Website: www.uvstorm.org

## Office of the State Comptroller Report of Examination District's Response

### Credit and Fuel Card Usage

#### Credit Cards

The District agrees with the findings in this report. Although no inappropriate transactions occurred, better control and monitoring of the credit cards usage must be enforced in accordance with District policy.

#### Fuel Cards

The District agrees with the findings in this report. Better control and monitoring of the fuel cards usage must be enforced in accordance with District procedures

### Treasurer's Facsimile Signature

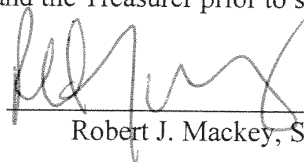
The District agrees with the findings in this report. A reasonable method needs to be established that ensures the Treasurer supervises and controls the use of his facsimile signature that allows the Central Business Office at DCMO BOCES to affix this signature on checks. The treasurer also needs to establish procedures to review accounts payable checks prior to affixing signature.

### Appointment of Claims Auditor

The District agrees with the finding in this report. Although in agreement, the District will continue to use DCMO BOCES staff as the claims auditor. The internal claims auditors at DCMO BOCES are highly trained individuals in the process of claims auditing. They have been found to be thorough and accurate. As well, all invoices are reviewed by the Superintendent of Schools and the Treasurer prior to submitting for payment.

See  
Note 1  
Page 19

Dated: August 26, 2008

  
Robert J. Mackey, Superintendent

C:\Documents and Settings\user\My Documents\2007-2008\OSC Audit\OSC Audit District Response.doc

## **APPENDIX B**

### **OSC COMMENT ON THE DISTRICT'S RESPONSE**

#### Note 1

As we stated in our audit report, “Given that the DCMO BOCES provides significant services to the District, SED regards the appointment of a DCMO BOCES employee as claims auditor to be inappropriate because the individual does not meet SED independence standards.” In our opinion, the District should not contract with BOCES for claims auditing services.

## APPENDIX C

### AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess the adequacy of the internal controls put in place by District 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 and 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 credit and fuel card usage, the application of the Treasurer's facsimile signature, and the appointment of the claims auditor for further testing.

To accomplish the objective of this audit, we:

- Interviewed District officials and employees regarding existing internal control systems.
- Reviewed credit card statements and supporting receipts to determine who used the cards; if the related expenditures were properly supported and for legitimate District expenditures; and to accumulate late fees and finance charges paid by the District.
- Reviewed travel-related expenses charged to District credit cards to determine if they were legitimate District expenditures and were reasonable.
- Reviewed monthly vehicle fuel bills to determine if supporting documentation was on file.
- Reviewed the fuel usage and calculated the miles per gallon ratio of 10 of the District's 27 vehicles and evaluated whether the calculated miles per gallon ratio was reasonable.
- Tested the application of the Treasurer's signature disks to determine if proper controls were in place.
- Compared the accounts payable and payroll signature disk sign out logs and check registers to the approved warrants for three months (December 2007 and January and February 2008) to

determine the legitimacy and accuracy of the numeric check sequences, check dates, and check amounts.

- Verified that 2,390 checks totaling approximately \$1.6 million that were recorded in the accounting system cleared the bank for the same date, payee and amount.
- Reviewed 12 claims payable to DCMO BOCES totaling approximately \$2.4 million to verify that they were adequately supported and were properly audited and approved for payment.
- Reviewed 23 District expenditures totaling approximately \$224,000 to determine if they were adequately supported, were legitimate District expenditures, and were audited and approved.
- Reviewed all four payments totaling \$362 that were made to District administrators and Board members to verify that they were adequately supported and were legitimate District expenditures.

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.

## APPENDIX D

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**AND SCHOOL ACCOUNTABILITY**

Steven J. Hancox, Deputy Comptroller  
John C. Traylor, Assistant Comptroller

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