



# Union-Endicott Central School District Claims Auditor and Internal Controls Over Cash From Vending Machine Sales

Report of Examination

Period Covered:

July 1, 2006 — February 4, 2008

2008M-123



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**

August 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 Union-Endicott Central School District, entitled Claims Auditor and Internal Controls Over Cash From Vending Machine Sales. 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 Union-Endicott Central School District (District) is located in the Towns of Union and Owego, in Broome and Tioga 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.

The District contracted with Broome-Tioga Board of Cooperative Educational Services (BT BOCES) for educational and related support services. The District also contracted with BT BOCES Central Business Office (CBO), which is a centralized office run by a professional Controller and shared support staff which allows school districts to share the cost of business services, such as claims auditing services.

The Director of the Food Service Program (Director) monitors 14 vending machines that are located in four school buildings. The District reported approximately \$130,000 in cash collections from vending machine sales during the 2006-07 fiscal year.

#### **Scope and Objective**

The objective of our audit was to examine internal controls over claims auditing and cash received from vending machine sales for the period July 1, 2006 through February 4, 2008. Our audit addressed the following related questions:

- Did the Board appoint a claims auditor in accordance with New York State Education Department (SED) regulations?
- Did the Director establish adequate procedures to ensure that all cash received from vending machine sales was accounted for properly?

#### **Audit Results**

Weaknesses exist in the District's internal controls over claims auditing and cash collections from vending machine sales. These weaknesses allowed the appointment of an individual whose independence could be questioned as the District's claims auditor, and they exposed cash assets from vending machine sales to the risk of theft or loss.

The District contracted with BT BOCES for management support services for a total of \$620,000 of which \$507,000 was for CBO services. The CBO services included several business related services, one of which was claims auditing. This arrangement is not appropriate because the District paid the BOCES approximately \$12.6 million for various services including the claims audit function.

The Director did not establish adequate procedures to ensure that all cash received from vending machine sales was accounted for. District officials and employees did not know how to access vending machine sales data and, therefore, could not reconcile the amount of cash they collected and deposited to vending machine sales. Although our testing of cash collections and deposits from vending machines did not reveal any material discrepancies, without readings from vending machine sales data, there is no way to verify that all cash collected was deposited.

### **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. Except as specified in Appendix A, District officials generally agreed with our recommendations and indicated they planned to initiate corrective action.

# Introduction

## Background

The Union-Endicott Central School District (District) is located in the Towns of Union and Owego, in Broome and Tioga 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 are seven schools in operation within the District, with approximately 4,460 students and 670 employees. The District's budgeted expenditures for the 2007-08 fiscal year are \$66.5 million,<sup>1</sup> which are funded primarily with State aid, real property taxes, and grants.

The District contracted with Broome-Tioga Board of Cooperative Educational Services (BT BOCES) for educational and related support services. The District also contracted with BT BOCES Central Business Office (CBO), which is a centralized office run by a professional Controller and shared support staff which allows school districts to share the cost of business services.

The Director of the Food Service Program (Director) monitors 14 vending machines that are located in four school buildings. The District reported approximately \$130,000 in cash collections from vending machine sales during the 2006-07 fiscal year.

## Objective

The objective of our audit was to examine internal controls over claims auditing and cash received from vending machine sales. Our audit addressed the following related questions:

- Did the Board appoint a claims auditor in accordance with New York State Education Department (SED) regulations?
- Did the Director establish adequate procedures to ensure that all cash received from vending machine sales was accounted for properly?

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<sup>1</sup> The \$66.5 million includes budgeted expenditures from the general fund, school lunch fund, and special aid fund.

**Scope and  
Methodology**

We examined the internal controls over claims auditing and cash received from vending machine sales of the Union-Endicott Central School District for the period July 1, 2006 through February 4, 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. Except as specified in Appendix A, 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, 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*.

## Claims Auditor

The Board, or its appointed claims auditor, must audit and approve each claim against the District before making payment. If the Board appoints a claims auditor, that individual assumes all the powers and duties of the Board to audit each claim to determine whether it is properly authorized and accurate, whether the purchase represents a valid District expense for goods or services, and whether the goods or services were actually received. The Board may delegate the claims audit function by using inter-municipal cooperative agreements, shared services to the extent authorized by law, or independent contractors. However, SED guidance on interpreting regulations<sup>2</sup> states it may not be appropriate for a BOCES to provide claims auditing services to its component Districts because the District could have material and significant contract payments to that BOCES. Proper claims auditing procedures include reviewing claims to make sure that there is sufficient supporting documentation and verifying that invoices, purchase orders, and warrants match and have appropriate signatures, in order to ensure that claims are legitimate.

During the 2007-08 fiscal year, the District contracted with BT BOCES for management support services totaling \$620,000 of which \$507,000 was for CBO services. The CBO services included several business related services, one of which was claims auditing. This arrangement was not appropriate because the District paid the BOCES approximately \$12.6 million during our audit period.

Due to the weakness mentioned above, we reviewed two BOCES claims in order to verify that the claims were legitimate District expenditures with appropriate supporting documentation, and the claims auditor approved all claims. We found no deficiencies with these claims.

District officials asserted that they had procedures in place to review and approve all BOCES claims prior to approval by the claims auditor. Initially, the Assistant Superintendent for Business and District accountant review the BOCES supplemental bills.<sup>3</sup> After their initial review, the bills are forwarded to relevant program managers who verify and sign off on the validity of the BOCES

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<sup>2</sup> Amendment of the Regulations of the Commissioner of Education ([http://www.emsc.nysed.gov/mgtserv/accountability\\_regs06.htm](http://www.emsc.nysed.gov/mgtserv/accountability_regs06.htm)).

<sup>3</sup> Supplemental bills are additional, adjusted invoices to reflect any changes from the original contract with BOCES (i.e., additional or cancelled services) that may occur throughout the year.

claims. The Assistant Superintendent for Business then meets with the program managers to review the supplemental bills before giving them to the Board for their approval. After the Board approves the bills, they forward the bills to the claims auditor for review.

District officials indicated that they contracted with the BT BOCES CBO for claims auditing services for cost savings, as approximately 80 percent of CBO costs are reimbursed by SED.

Since the BT BOCES provides goods and services to the District in significant amount, the current arrangement is likely to put the individual serving as claims auditor in the position of approving significant claims submitted by the BOCES, the individual's employer. Thus, the claims auditor's objectivity, and therefore independence, is compromised. Although it may be a good procedure for the Assistant Superintendent for Business, District accountant, and program managers to review BOCES supplemental bills, it does not sufficiently mitigate the independence issue or conform to SED guidance.

## **Recommendation**

1. The Board should ensure that its appointment of the District's claims auditor is in accordance with SED regulations.

## Cash From Vending Machine Sales

The Director is responsible for establishing adequate controls to ensure that all cash received from vending machine operations is properly accounted for (i.e. collected and deposited). Those controls must include procedures for reconciling cash collected to units sold. District vending machines have built-in reporting capabilities, which among other capabilities, detail the number of units sold. This reporting capability is the first part in establishing a reconciliation procedure. By using the vending machines' readings, the Director can easily compute the expected amount for deposit based on units sold and price per unit. This computation allows him to determine if all cash collected from vending machine sales is accounted for properly.

The Director did not establish adequate procedures to ensure that all cash received from vending machine sales was collected and deposited. We found that no one reconciled cash collections from vending machine operations to units sold, even though the vending machines had reporting capabilities that tracked sales of their products. Three cafeteria managers collect cash from vending machines in three school buildings. They put the cash in money bags, and a courier then transports the cash to the Director's office. In a fourth building, the high school, a part-time employee collects the cash and then delivers it to the Director's office. The collectors do not count the cash during the initial collection. Instead, once the collectors deliver the cash to the Director's office, the secretary counts, and the Director re-counts, the cash. The Director then prepares a deposit, which an armored car service delivers to the bank. The Director also prepares a monthly vending report, which includes total vending machine deposits per day, and forwards it to the CBO accountant.

Due to the lack of reconciliations of cash collections to units sold, we attempted to trace 342 deposits recorded on vending reports provided by the CBO accountant to District bank statements and found that three deposits, totaling \$258, were not on the bank statements and were not on deposit slips. District officials could not explain or account for those three deposits. All other deposits recorded on the vending reports, totaling approximately \$193,000, traced to the bank statements. To determine if there was any unusual vending machine sales activity, we also performed a monthly trend analysis<sup>4</sup> on cash received from vending machine operations for July 2006 through

<sup>4</sup> Trend Analysis is the technique of collecting information and attempting to spot a pattern in the information.

January 2008. Specifically, we reviewed monthly vending reports to determine if there were any months that had significant increases or decreases in sales based on activity from prior months and years. Our analysis did not indicate any adverse trends. In addition, on two separate occasions with the assistance of the Director, we removed, counted and replaced the cash in three vending machines the night before the regular cash collection. We performed this test without the knowledge of the cash collectors. Our goal was to ensure the amount of cash the collectors removed from vending machine operations was turned over to the Director. Based on the results of our two cash counts, we determined that, at a minimum, the amount of cash we counted in each machine was the same amount that the collectors turned over to the Director.

The Director and his staff indicated that they did not know how to access reporting functions in the vending machines, which would provide sales data. Therefore, they did not reconcile the amounts of cash they collected and deposited to units sold.

Although our testing did not reveal any material discrepancies, there was no evidence that all cash received from vending machines was accounted for properly.

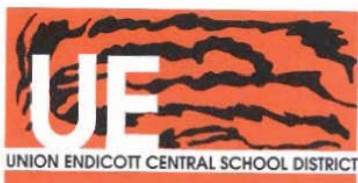
## **Recommendation**

2. The Director should develop a process for reconciling vending machine sales to cash collected to ensure all cash from vending machine sales is accounted for properly.

## **APPENDIX A**

### **RESPONSE FROM DISTRICT OFFICIALS**

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



Dr. James P. Coon  
Superintendent of School  
Union-Endicott Central School District  
1100 East Main Street, Endicott, New York 13760-5298  
Telephone (607) 757-2111 Fax (607) 757-2809

July 21, 2008

[REDACTED]  
Division of Local Government and School Accountability  
Office of the State Comptroller  
State Office Building, Room 1702  
44 Hawley Street  
Binghamton, New York 13901-4417

Dear [REDACTED]:

On behalf of the Union-Endicott Central School District, I would like to thank the Office of the State Comptrollers Team (hereafter, "O.S.C. Team") who were assigned to complete the recent audit. We believe that this type of external review is a positive and healthy exercise to ensure that the fiscal practices and procedures used by the District are accountable and fair.

I personally want to thank the O.S.C. Team for completing this draft report prior to my retirement, which is effective August 1, 2008. Since the audit reflected practices that were enforced during my tenure as Superintendent, I want to take responsibility for the general overall nature and scope of the findings and recommendations from this audit process. The O.S.C. Team worked very hard to accommodate this desire and I appreciate their efforts because I have the opportunity to submit this written audit response.

Based upon the preliminary draft report, dated July 10, 2008, that was mailed to the Board of Education Members and key administrative staff, and upon review of this report at the exit interview, held on July 17, 2008 in the District Office Building, I would like to provide the following written audit response. This response communicates the District's views regarding the findings and the recommendations of your audit.

Within the preliminary draft document there were two recommendations made by the O.S.C. Team, which are as follows:

1. The Board should ensure that its appointment of the District's Claims Auditor is in accordance with SED regulations.
2. The Director (...of the Food Service Program) should develop a process for reconciling vending machine sales to cash collected to ensure all cash from vending machine sales is accounted for properly.

***Written Response to the Recommendations in General***

Overall, the District agrees with the findings and recommendations set forth by the O.S.C. Team. The District believes that this report validates a system with strong fiscal controls and practices that supports accountability to taxpayers. When one realizes that there are thousands of financial and human interactions that occur annually, to be offered only two recommendations – one over a perceived conflict of interest and the other over the collection of vending machine monies – this report “silently” implies that Union-Endicott takes fiscal responsibility very seriously. The District takes these two recommendations very seriously, but the overall result is excellent. As the Superintendent, I commend the administrative staff and all employees of Union-Endicott for exercising prudent fiscal controls.

In addition, when investigations were conducted by the O.S.C. Team to determine if fraudulent behavior was evident, all tests indicated that none existed. The fact, however, that there is potential opportunity for fraudulent behavior is enough reason for the District to support the recommendations and to submit a Corrective Action Plan (“C.A.P.”) within 90 days from the date this report is made public.

***Written Response to Recommendation # 1***

It is the belief of the District that hiring of a BOCES employee to perform the general duties of a Claims Auditor is fiscally responsible and it aligns itself with the recommendation of all statewide reports and studies that support consolidation and sharing of services.

Within this O.S.C. Team audit it states, “District officials indicated that they contract with the BT BOCES CBO for claims auditing services for cost savings, as approximately 80 percent of CBO costs are reimbursed by SED”. This statement recognizes the fact that Union-Endicott will always look at the most cost effective manner to fund all expenditures within its budgets. Failure to pay for this service, through a BOCES COSER, would mean that local taxpayers would have to pay the entire cost of a person hired to provide this service.

Having said this, the District also agrees and recognizes the potential perceived conflict of interest when a BOCES employee audits Union-Endicott BOCES bills for payment to their employer. Although there is no indication that a problem exists, the perception may exist and that could be problematic. We believe there are significant compensatory controls in place both at CBO and at the District that mitigate independence issues whether perceived or actual.

Letter to Mr. [REDACTED]  
July 21, 2008  
Page 3

Absent an agreement with statements made above, Union-Endicott would suggest that the Office of the State Comptroller advise the State Education Department to establish regulations that would permit a District to participate in a BOCES COSER Service to appoint a Claims Auditor to approve the payment of all bills except for those from BOCES. This regulation should permit another non-BOCES employee to approve all BOCES bills. This could be expanded to simply state that a local Board of Education has the authority to appoint a "Deputy Claims Auditor," or a person of another title, when it is perceived that the hired Claims Auditor has a real or perceived conflict of interest. Currently, it is the interpretation of Law and Regulations by State Education Department that current regulations do not permit such a secondary appointment and that a statewide committee has been established to set forth new recommendations to address this type of suggestion.


Union-Endicott will comply with all regulations set forth by the State Education Department that are currently enforced and will consider any new regulations that may result from the work of this statewide committee.

***Written Response to Recommendation # 2***

The District agrees with this recommendation and has already moved forward with the implementation of new procedures and practices for reconciling vending machine sales to cash collected to ensure that vending machine sales is accounted for properly. These procedures will be further outlined in the Corrective Action Plan that will be filed with the Office of the State Comptroller and the District plans to memorialize these procedures as a Board of Education Regulation that will set forth the expected procedures for District employees to follow in the future.

Although we cannot conclude, with any degree of certainty, that \$258 (the amount of three deposits that were not stated on the bank reconciliation statement) is missing, because it may be due to accounting entry errors, the implementation of new regulations will make the practices of the District more accountable for the future funds generated from District-owned and operated vending machines.

Sincerely,



Dr. James P. Coon  
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, payroll and personal services, and information technology systems.

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. Based on that evaluation we determined that controls appeared to be adequate and limited risk existed in most of the financial areas we reviewed. We then decided upon the reported objective and scope by selecting for audit those areas most at risk. We selected the claims auditor position and cash from vending machine sales for further audit testing.

To accomplish the objective of this audit and obtain valid audit evidence, our procedures included the following steps:

- We tested two BOCES claims to ensure the claims auditor properly audited those claims. We traced those claims from warrants, to purchase orders and invoices to ensure that dates, amounts, and descriptions agreed and that claims were legitimate and properly supported.
- We interviewed key District officials in order to obtain details regarding the claims auditor appointment and the process for handling BOCES supplemental bills.
- We interviewed the claims auditor to obtain information regarding the claims auditing process.
- Using vending reports from the BT BOCES, we created a trend analysis based on cash received from vending machine operations in an attempt to determine if vending machine sales were reasonable.
- On two separate occasions with the assistance of the Director, we removed, counted and replaced the cash in three vending machines the night before the regular cash collection. We performed this test without the knowledge of the cash collectors. Our goal was to ensure the

amount of cash the collectors removed from vending machine operations was turned over to the Director intact.

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

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