



Extra-Classroom Activities

2015-MR-5



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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

June 2016

Dear District Officials:

A top priority of the Office of the State Comptroller is to help school district officials manage district resources 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 costs and to strengthen controls intended to safeguard district assets.

Following is a report of our audit titled Extra-Classroom Activities. 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 New York State 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 Regulations of the Commissioner of Education (Regulations) of the New York State Education Department (SED) were formulated not only to safeguard the funds of extra-classroom activities, but also to provide school districts with the opportunity to teach students good business procedures through participation in handling such funds and operating a successful business. Extra-classroom activity funds are defined by SED as “funds raised other than by taxation or through charges of a board of education (Board), for, by or in the name of a school, student body or any subdivision thereof.” Extra-classroom activity funds are those operated by and for the students. Money is usually collected voluntarily by students and is spent as they see fit within established regulations. Students receive funds for extra-classroom activities from a number of sources such as admissions, membership dues, sales, campaigns and donations. Students raise and spend these funds to promote the general welfare, education and morale of all students and finance the normal and appropriate extra-curricular activities of the student body. This money may be spent in any reasonable manner. SED also published a pamphlet which presents a plan for the management and accounting of these funds.

The Board has the responsibility for the general management and control of a district’s financial and educational affairs, including the extra-classroom activity fund. The Superintendent of Schools is responsible for recommending to the Board the clerical staff necessary to fulfill duties related to extra-classroom activities, including the Central Treasurer (Treasurer).¹

We audited six school districts² (Districts) within the region³ to determine if they properly accounted for extra-classroom receipts and disbursements.

Scope and Objective

The objective of our audit was to determine if District officials properly accounted for extra-classroom cash receipts and disbursements for the period July 1, 2013 through May 8, 2015. Our audit addressed the following related question:

- Did the Boards ensure that District officials properly accounted for extra-classroom cash receipts and disbursements?

¹ The Treasurer position for extra-classroom activities differs from that of a District Treasurer. Some District Treasurers also hold the Central Treasurer position, but other applicable district employees can also hold the Central Treasurer position.

² We audited the Deposit, Dryden, Greene, Ithaca, Laurens and Livingston Manor Central School Districts (CSDs). Each District had one primary Treasurer; Ithaca CSD had four Treasurers, one in each instructional building; and Greene CSD had two Treasurers.

³ The region encompasses the nine counties serviced by the New York State Office of the State Comptroller’s Local Government and School Accountability Binghamton Regional Office: Broome, Chenango, Cortland, Delaware, Otsego, Schoharie, Sullivan, Tioga and Tompkins counties.

Audit Results

We found that although Boards had either adopted or implemented policies, the Boards and District officials did not ensure that policies were being followed or that procedures were adequate to ensure cash receipts and disbursements were properly accounted for. As a result, student activity treasurers and/or faculty advisors lacked appropriate recordkeeping measures. We reviewed 442 cash receipts totaling \$299,000 and found that 158 receipts totaling \$113,800 were unsupported and 193 receipts totaling \$164,400 were either not submitted to the Treasurer in a timely manner or we could not determine timeliness due to inadequate records. All but one Treasurer had adequate records to support that cash receipts received were deposited in a timely manner and intact. However, the Treasurers cannot be sure that they have received all of the receipts that were collected.

District officials lacked effective oversight of the extra-classroom activity funds' disbursements. We reviewed 330 disbursements⁴ totaling \$281,000 and found that 72 disbursement totaling \$64,000, or 22 percent, lacked appropriate support at the club level.

Without proper oversight, there could be receipts collected that are not deposited or disbursements made for non-District purposes. Without appropriate records maintained by the clubs, District officials may be unable to perform an audit or review, the Districts fail to comply with the Regulations and the Districts face an increased risk of fraud, waste or abuse.

Comments of District Officials

The results of our audit and recommendations have been discussed with District officials, and their comments, which appear in Appendix B, have been considered in preparing this report.

⁴ The disbursements exclude electronic fund transfers.

Introduction

Background

The Regulations of the Commissioner of Education (Regulations) of the New York State Education Department (SED) were formulated not only to safeguard the funds of extra-classroom activities, but also to provide school districts with the opportunity to teach students good business procedures through participation in handling such funds and operating a successful business. Extra-classroom activity funds are defined by SED as “funds raised other than by taxation or through charges of a board of education (Board), for, by or in the name of a school, student body or any subdivision thereof.” Extra-classroom activity funds are those operated by and for the students. Money is usually collected voluntarily by students and is spent as they see fit within established regulations. Students receive funds for extra-classroom activities from a number of sources such as admissions, membership dues, sales, campaigns and donations. Students raise and spend these funds to promote the general welfare, education and morale of all students and finance the normal and appropriate extra-curricular activities of the student body. This money may be spent in any reasonable manner. SED also published a pamphlet which presents a plan for the management and accounting of these funds.

The Board has the responsibility for the general management and control of a district’s financial and educational affairs, including the extra-classroom activity fund. The Superintendent of Schools is responsible for recommending to the Board the clerical staff necessary to fulfill duties related to extra-classroom activities, including the Central Treasurer (Treasurer).⁵ We audited six school districts⁶ (Districts) within the region⁷ to determine if they properly accounted for extra-classroom receipts and disbursements. Figure 1 provides relevant information for these Districts.

⁵ The Treasurer position for extra-classroom activities differs from that of a District Treasurer. Some District Treasurers also hold the Central Treasurer position, but other applicable district employees can also hold the Central Treasurer position.

⁶ We audited the Deposit, Dryden, Greene, Ithaca, Laurens and Livingston Manor Central School Districts (CSDs). Each school had one primary Treasurer; Ithaca CSD had four Treasurers, one in each instructional building; and Greene CSD had two Treasurers.

⁷ The region encompasses the nine counties serviced by the New York State Office of the State Comptroller’s (OSC) Local Government and School Accountability Binghamton Regional Office: Broome, Chenango, Cortland, Delaware, Otsego, Schoharie, Sullivan, Tioga and Tompkins counties.

Figure 1: Extra-Classroom Activity for 2013-14			
District	Receipts	Disbursements	Active Clubs
Deposit CSD	\$66,000	\$62,000	19
Dryden CSD	\$152,000	\$161,000	29
Greene CSD	\$200,000	\$204,000	31
Ithaca CSD	\$527,000	\$485,000	181
Laurens CSD	\$99,000	\$90,000	26
Livingston Manor CSD	\$99,000	\$96,000	13
Total	\$1,143,000	\$1,098,000	299

Objective

The objective of our audit was to determine if District officials properly accounted for extra-classroom cash receipts and disbursements. Our audit addressed the following related question:

- Did the Boards ensure that District officials properly accounted for extra-classroom cash receipts and disbursements?

Scope and Methodology

We examined the controls relating to extra-classroom activities receipts and disbursements of the Districts for the period July 1, 2013 through May 8, 2015.

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. Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

Comments of District Officials

The results of our audit and recommendations have been discussed with District officials, and their comments, which appear in Appendix B, have been considered in preparing this report.

Extra-Classroom Activities

The New York State Commissioner of Education has formulated Regulations not only to safeguard the funds of extra-classroom activities, but also to provide school districts with the opportunity to teach students good business procedures through participation in handling such funds and operating a successful business. The Board is to follow this plan or make its own plan, which includes rules and regulations for the conduct, operation and maintenance of extra-classroom activities and for the safeguarding, accounting and auditing of all money received and derived therefrom. This plan shall include adopting policies and procedures that describe the records that school district personnel and students must maintain and the duties and control procedures to be used.

The Treasurer has custody of all extra-classroom funds, including checks and cash receipts. A faculty advisor guides and advises the students in planning extra-classroom activities and financial budgets, along with providing oversight of the deposit and disbursement of money, recordkeeping and, from time to time, checking the balancing of the student activity treasurers' (student treasurer) ledgers and the completeness of the supporting evidence. The faculty advisor is to work toward ensuring the largest educational return from the activities participated in by the students. The student treasurer is more directly involved in the receipt and disbursement of money and is responsible for maintaining a ledger showing all receipts and disbursements and indicating a daily running balance. The Board and District officials are responsible for adopting and implementing policies and procedures to protect extra-classroom activity funds and providing training.

We found that although Boards had either adopted or implemented policies, the Boards and District officials did not ensure that policies were being followed or that procedures were adequate to ensure cash receipts and disbursements were properly accounted for. Student treasurers and/or faculty advisors lacked appropriate recordkeeping measures. Of the 442 receipts reviewed, 36 percent were unsupported and 44 percent were submitted to the Treasurer either untimely or timeliness could not be determined by the records. Of the 330 disbursements reviewed, 22 percent lacked appropriate support at the club level.

Cash Receipts

The cash receipts policies should be Board-adopted and should describe the records that the faculty advisor and student treasurer must maintain and the duties and control procedures to be used. Procedures

should include the central tracking of fundraising activities, using pre-numbered tickets or some other tracking of admissions, using pre-numbered duplicate receipts, maintaining evidence that all money was turned over to the Treasurer (including types of money), following individual club ledger requirements and preparing profit and loss statements.⁸ These records should be signed by the student treasurer and also reviewed and signed by the faculty advisor and Treasurer. It is important that collections are appropriately documented in both the student treasurer's and Treasurer's accounting records, and cash and checks be deposited daily, or as soon as possible, to prevent the loss or misuse of cash. The District should also maintain a master schedule of all extra-classroom fundraisers to allow the Treasurer to anticipate when to expect receipts. If monitored properly, the Treasurer could follow-up on any receipts not remitted as expected. Moreover, the Treasurer can also use the master schedule of activities as a tool to ensure the submission of profit and loss statements for fundraising activities.

The controls over cash collections were not adequate. One of the six Districts did not have Board-adopted cash receipts policies. At the activity level,⁹ we found a lack of recordkeeping and untimely transfers to the Treasurers. We also could not consistently verify the actual amount collected and could not ensure these amounts were turned over in a timely manner or intact to the Treasurers. None of the Districts we reviewed ensured that each activity requiring a profit and loss statement had one to support the fundraising event. Further, we reviewed 442 cash receipts totaling \$299,000 and found the following:¹⁰

- Only Livingston Manor CSD¹¹ used pre-numbered duplicate receipts for receipts remitted to the Treasurer from the activity level.
- 193 receipts totaling \$164,400 were either not turned over in a timely manner to the Treasurer or lacked sufficient support to determine timeliness.
- 158 receipts totaling \$113,800 did not have support at the activity level.

⁸ A profit and loss statement summarizes the revenues and expenses incurred during a specific period of time.

⁹ Activity level represents all financial records and processes in which the faculty advisor and student treasurer have control.

¹⁰ See Figure 2 in Appendix A for detail by District.

¹¹ District officials became aware of missing funds, which caused District officials to update and implement policies and procedures to enhance controls over extra-classroom activities, including monitoring.

In general, once the receipts were turned over to the Treasurers, they kept adequate records and deposited cash receipts in a timely manner and intact. However, we found one of Ithaca CSD's building Treasurers (Lehman Alternative Community School) had several issues with receipts. Due to a lack of records, we were unable to determine if two receipts totaling \$1,300 matched the Treasurer's copy or if 43 receipts totaling \$8,400 were deposited in the bank. The Treasurer aggregated receipts and did not have support for the deposit detail. Therefore, we could not determine if these individual receipts were represented on the bank statement. Additionally, five receipts totaling \$2,500 were not deposited in the bank in a timely manner by the Treasurer.

When events that involve cash collection are not known or properly supported by appropriate documentation, it is difficult to determine if the actual amount collected was remitted to the Treasurers and in a timely fashion. The Districts' failure to oversee the extra-classroom activity cash collections effectively provides little or no assurance that receipts are properly accounted for and increases the risk that such money could be used for purposes other than as intended.

Cash Disbursements

The policies for disbursing extra-classroom activity money should be Board-adopted and ensure that the District only pays for goods or services that are supported by adequate documentation. The procedures and records to be used should include pre-numbered disbursing orders signed by the faculty advisor and student treasurer, support such as an invoice for these purchases, individual club ledger requirements and profit and loss statements. The requirement for relevant and authorized signatures on the disbursing order is essential to any plan, as it helps to ensure numerous levels of review prior to the disbursement being made. The Board must also ensure the Treasurer does not perform all aspects of the check writing process, or, if duties can not be segregated, must implement compensating controls, such as requiring independent reviews of canceled check images and bank reconciliations to ensure disbursements are for legitimate extra-classroom purposes.

In general, most Districts had proper approval for cash disbursements and adequate supporting documentation. However, we noted several internal control weaknesses. Although all of the Districts had adequate cash disbursement policies, Greene CSD's policies were not Board-approved. District officials failed to enforce these policies or did not provide sufficient oversight of the process. We also found that eight of the 10 Treasurers performed all aspects of the check writing process with limited or no oversight. Only Dryden and Livingston Manor CSDs segregated the cash disbursement duties. We reviewed 330 disbursements¹² totaling \$281,000 and found the following:¹³

¹² The disbursements exclude electronic fund transfers.

¹³ See Figure 3 in Appendix A for detail by District.

- 72 disbursements totaling \$64,000 lacked the proper supporting documentation at the activity level, although the Treasurer retained adequate support. Dryden and Livingston Manor CSDs had adequate support at both the activity level and the Treasurer level.
- We could not determine if checks that cleared the bank were for the proper payee for 56 disbursements totaling \$61,000 because Laurens CSD and one of Ithaca CSD's buildings (Lehman Alternative Community School) did not receive canceled check images.

When cash disbursements are not supported by appropriate documentation, it is difficult to determine if the actual amount disbursed was made for legitimate purposes. This results in the Districts facing an increased risk of fraud or misuse of these funds. When one person performs all aspects of the cash disbursement process without adequate oversight, including a review of canceled check images, disbursements issued for improper purposes may go unnoticed.

Accounting Records

Student treasurers should maintain ledgers to account for all receipts and disbursements that include running cash balances. Student participation in maintaining the ledgers increases the educational return of the club activity. It is important for faculty advisors to guide the student treasurers in entering information into their ledgers and to periodically check the student treasurers' account balances. Districts should also ensure the preservation of records for future needs, such as an audit or review of club activity. District officials should ensure that extra-classroom activity money is deposited only in duly authorized banks.

Generally, we found that the Districts lacked specific records and recordkeeping at the activity level. We reviewed cash disbursement records for 57 clubs and cash receipts records for 62 clubs and found:¹⁴

- Several buildings in two Districts, Greene (Primary and Intermediate schools) and Ithaca (not including the High School), did not have an independent ledger balance for each club reviewed.
- Of the clubs that did maintain a ledger at Dryden, Laurens, Livingston Manor and Ithaca (not including the High School), the Districts had an inadequate process to compare the ledger to the Treasurer's records. For example, two clubs in Laurens

¹⁴ See Figure 4 in Appendix A for detail by District.

signed an agreement form that their balance matched the Treasurer's records, but upon further examination, the faculty advisor's ledger was blank.

- Five Districts — Deposit, Dryden, Ithaca (not including the High School), Laurens and Livingston Manor — did not have student treasurers as the primary custodians¹⁵ of the club ledgers.
- One District, Deposit, had records destroyed by a faculty advisor who did not know she needed to retain records after the club was dissolved.
- One District, Ithaca (one of the four buildings — Lehman Alternative Community School) regularly used a credit union, which is not a duly authorized banking institution for extra-classroom money.

Although all of the Districts except Ithaca CSD had adequate policies that describe how participants in the extra-classroom activity should maintain the records, these policies were not followed or enforced. Moreover, many of these weaknesses were identified by the Districts' annual CPA¹⁶ audits and remained uncorrected.

When student treasurers do not maintain ledgers, the students lose out on business educational opportunities. Further, if club ledgers are not maintained or do not agree with the Treasurers' ledger, the Districts face an increased risk that errors or irregularities could occur and remain undetected.

When Boards do not adopt or ensure that cash receipts and disbursements policies are implemented and District officials do not ensure that procedures are adequate, those involved in the club activity receipt and disbursements process may be unaware of the procedures necessary to protect extra-classroom activity funds.

Without proper oversight, there could be disbursements made for non-District purposes or receipts collected that are not deposited, as was the case with Livingston Manor CSD prior to putting stronger controls into place. Without appropriate records being maintained and kept by the clubs, the Districts fail to comply with the Regulations, will not have records available for audit or review and face an increased risk of fraud, waste or abuse.

¹⁵ In these instances, the ledgers were maintained by the faculty advisor.

¹⁶ Certified public accountant

Recommendations

1. The Board should adopt and ensure District officials enforce adequate policies for extra-classroom activity funds, including procedures for cash receipts, cash disbursements and recordkeeping.
2. District officials should ensure that the Treasurer, faculty advisors and student treasurers are properly informed of the District's cash receipts and disbursements policies and procedures, follow the requirements for the receipt and disbursement of extra-classroom activity funds and maintain adequate and appropriate accounting records.
3. The Treasurer and faculty advisors should provide adequate oversight to student treasurers and ensure they maintain appropriate accounting records for all receipts and disbursements to receive the educational benefit of the activity.
4. The Board and District officials should initiate corrective action for the weaknesses identified in their annual CPA reports.

APPENDIX A

DISTRICT FINDINGS CHARTS

Figure 2: Cash Receipts Findings By District						
Finding	Deposit	Dryden	Greene	Ithaca	Laurens	Livingston Manor
Lack of pre-numbered cash receipt forms used at the activity level	X	X	X	X	X	
Untimely remittance of receipts to the Treasurer	X	U	X	X	X	
Lack of supporting documentation	X	X	X	X	X	X
Profit and loss statements were not required or not enforced	X	X	X ^a	X ^b	X	X ^d
Receipts remitted were less than vendor/OSC estimate	X	X		X		
Lack of Board-approved policies			X	^c		
Key: X - Finding in District; U – Undetermined						
^a The District corrected this issue in September 2015. ^b This was not a finding in the High School. ^c The policies were inadequate, but Board-approved. ^d Subsequent to the discovery of missing funds, profit and loss statements were required. However, sufficient detail was not always included in the statements.						

Figure 3: Cash Disbursements Findings By District						
Finding	Deposit	Dryden	Greene	Ithaca	Laurens	Livingston Manor
Lack of supporting documentation	X		X	X	X	
Lack of canceled check images				X	X	
Lack of Board-approved policies			X			
Lack of segregation of duties by Treasurer	X		X	X	X	X ^a
Key: X - Finding in District						
^a The District corrected this issue in 2014-15.						

Figure 4: Accounting Records Findings By District						
Finding	Deposit	Dryden	Greene	Ithaca	Laurens	Livingston Manor
Lack of club ledger			X ^a	X ^a		
Lack of adequate ledger comparison by Treasurer		X		X ^a	X	X
Lack of student completion of ledger	X	X		X ^a	X	X
Records destroyed by faculty advisors	X					
Use of unauthorized banking institution				X		
Key: X - Finding in District						
^a This was not a finding in the High School.						

APPENDIX B

RESPONSES FROM DISTRICT OFFICIALS

We provided a draft copy of this global report to the six Districts we audited and requested responses. We also provided a draft version of the respective individual letter reports to each of the Districts and received responses from all of them. Each District's respective letter report includes the District's response to our audit.

Five of the six Districts that responded to the global report either stated that the audit provided them with information to enhance the District's procedures to strengthen controls and protect District assets, were grateful for OSC's assistance or both. Five of the Districts indicated that they have implemented procedures to address recommendations or to put increased controls into place, while the remaining District plans on addressing the areas identified by the audit.

The following comments were excerpted from the responses received.

Deposit: "This report enhances our understanding of the importance of ensuring that policies adopted by the Board of Education are followed. The District plans to address the areas identified by providing additional training to faculty advisors and student officers."

Dryden: "The Dryden Central School District Board of Education and Administration understand the importance of the controls and processes needed to safeguard the funds raised by our extra-classroom activity clubs and will continue the ongoing effort to guide and educate our Faculty Advisors and students to assure proper procedures are being followed today and in the future."

Greene: "The District will use this Audit as a resource to guide ongoing efforts to improve all processes, protocols and further improve the District's management of public funds."

Ithaca: "...[It] is noteworthy that there were many areas of commonality in your findings. This suggests that the nature of extra-curricular activities is inherently challenging for most school districts. Nonetheless, Ithaca is committed to improving controls over cash receipts and disbursements and creating a standardization across all schools' extra-curricular activities."

Laurens: "...Laurens appears to have many similar findings as the other districts." "An audit by the Comptroller's Office is beneficial to any district as it allows an independent set of eyes to review district policies and procedures and review the district's business practices to identify strategies to provide accountability for tax dollars spent for operations as well as note ways to strengthen controls to safeguard district assets."

Livingston Manor: "The Board of Education and district administrators have worked to correct weaknesses in the District's Student Activity account as identified by the independent auditor and the Office of State Comptroller. The District appreciates the input from the Office of State Comptroller that has helped to strengthen the District's internal controls for the Student Activity Account."

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

To achieve our audit objective and obtain valid audit evidence, we performed the following procedures:

- We reviewed the Regulations as set forth by the Commissioner of Education for the treatment of extra-classroom activity funds from SED pamphlet number 2.
- We interviewed District officials and reviewed documentation relevant to the receipts and disbursements process (CPA audits for June 30, 2011 to 2014, the extra-classroom activities general ledger and club sub-ledgers) and applicable District policies relating to the extra-classroom activities.
- We judgmentally selected and reviewed the cash receipts and disbursements for each club by selecting clubs with greater than 5 percent of the total collected or paid in 2013-14. We also randomly selected and reviewed the cash receipts and disbursements of two additional clubs per District.
- We examined a selected percentage of the receipts collected for each club selected. We traced receipts from the general ledger to the Treasurers' triplicate receipt, to the student activity deposit sheet, to the profit and loss statement, if applicable, and to the bank statement to verify receipts were deposited in a timely manner and intact. We judgmentally selected this non-biased sample by starting with the first receipt on the ledger and selecting every fourth for review.
- For 2013-14 and 2014-15, we judgmentally selected receipts from two large fundraisers totaling more than \$1,000 from the master calendar of activities, if possible. We traced the fundraiser from the student activity deposit sheet to the statement of deposit prepared by the Treasurers, to the deposit ticket from the bank and to the general ledger to determine if all receipts and disbursements were accounted for. We noted the deposit composition, where applicable, and compared this to the deposit ticket from the bank. We then traced these receipts to a profit and loss statement to ensure one was submitted and that it contained sufficient detail, if applicable.
- We examined a selected percentage of the disbursements for each club selected. We selected disbursements from the canceled check images on the bank statement by selecting the first check for the clubs tested starting in July and skipping the next two checks to select the next disbursement for testing. If that check was for a club already tested or a club we did not test, we then continued reviewing checks and picked the next check for the clubs we were testing. We verified that the payees and amounts matched and that the disbursements were supported by documentation and were for proper club purposes.
- We reviewed all canceled check images for the scope period and judgmentally selected five in each club selected that were paid to the faculty advisors or student treasurers to ensure they were supported by documentation and for proper club purposes. We also reviewed all checks paid to the Treasurers to ensure they were supported by documentation.

- We reviewed all bank statements and made note of any credits to the Districts' extra-classroom activity bank account and traced to supporting documentation.
- We verified that the bank reconciliations for the 2014-15 school year were reviewed by the District Clerks and they properly signed the form acknowledging their review.

We conducted this performance audit in accordance with 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.

APPENDIX D

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