



Poughkeepsie City School District

Internal Controls Over Claims Processing and Purchasing

Report of Examination

Period Covered:

July 1, 2010 — March 31, 2012

2012M-179



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

January 2013

Dear District Officials:

A top priority of the Office of the State Comptroller is to help local government officials manage government resources efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of local governments statewide, as well as 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 operations and School Board governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard local government assets.

Following is a report of our audit of the Poughkeepsie City School District entitled Internal Controls over Claims Processing and Purchasing. 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 local government 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 Poughkeepsie City School District (District) is located in the City of Poughkeepsie, in Dutchess County. The District is governed by the Board of Education (Board) which comprises five 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 District's chief executive officer and is responsible, along with other administrative staff, for the day-to-day management of the District under the Board's direction. The District's budgeted general fund expenditures for the 2010-11 and 2011-12 fiscal years were \$81.2 million and \$81.4 million, respectively.

Scope and Objective

The objective of our audit was to examine internal controls over claims processing and purchasing for the period July 1, 2010, to March 31, 2012. Our audit addressed the following related questions:

- Did the claims auditor properly review claims to ensure that they were accurate, valid, and for legitimate District expenses?
- Did the Board ensure that purchases were made in accordance with the District's purchasing policy, and that the goods and services were obtained at the most favorable terms and in the best interest of taxpayers?

Audit Results

The District needs to improve controls over the claims audit process. The District spent more than \$50,000 on a contract with a certified public accountant (CPA) to provide services as the District's claims auditor and the CPA did not perform the services in accordance with the obligations set forth in the contract. Of the 50 claims we reviewed, 29 claims totaling \$210,190 were approved without the necessary documentation to support the claim being audited. Further, our review of claims found \$5,908 in payments for cafeteria items that were either not bid or included overpayments. One additional invoice for computers contained an overpayment of \$2,577. These problems occurred because the claims auditor did not ensure that District officials provided her with the documentation necessary to properly review each claim, as required by law and the contract.

The District purchased services for web hosting, spam filtering, and virus filtering, totaling \$8,205, from a company owned by a District employee. Although this did not result in a prohibited conflict of interest, the employee did not disclose his interest in the company in writing to the supervisor or the

Board as required by law. This occurred because the purchasing agent did not monitor these purchases to ensure that an interest did not exist, and also because District officials did nothing to reinforce policy requirements.

Further, because the purchasing agent did not effectively monitor the District's purchasing process, District staff made purchases totaling \$110,010 that did not comply with District policies and may not be the most economical use of taxpayer moneys. These purchases included athletic equipment and student agendas requiring bids; repairs of stair lifts and heat pumps from sole source providers; and professional services requiring requests for proposals, such as bullying prevention and hazardous waste removal. In addition, we found that internal controls over the District's fiscal management system were inadequate, because users were granted access to functions of the financial software applications that they did not need in order to fulfill their day-to-day job responsibilities.

Comments of District Officials

The results of our audit and recommendations have been discussed with District officials and their comments, which appear in Appendix A, have been considered in preparing this report. District officials generally agreed with our recommendations and indicated they planned to initiate corrective action.

Introduction

Background

The Poughkeepsie City School District (District) is located in the City of Poughkeepsie, Dutchess County. There are eight schools in operation within the District, with approximately 5,000 students and 850 employees. The District is governed by the Board of Education (Board) which comprises five 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 District's chief executive officer and is responsible, along with other administrative staff, for the day-to-day management of the District under the Board's direction.

The Board appointed the Assistant Superintendent for Business as purchasing agent under the direction of the Superintendent. The District's budgeted general fund expenditures for the 2010-11 and 2011-12 fiscal years were \$81.2 million and \$81.4 million, respectively, funded primarily with State aid and real property taxes.

The Board has delegated its authority to audit claims and has contracted with an audit firm to function as the District's claims auditor. The audit firm's responsibilities include auditing and approving all claims that are presented for payment which are supported with documentary evidence that indicates that all policies, laws, rules and regulations regarding the expenditures of money have been complied with. During the audit period, the firm was paid more than \$50,000 to perform this service.

Objective

The objective of our audit was to examine the District's internal controls over claims processing and purchasing. Our audit addressed the following related questions:

- Did the claims auditor properly review claims to ensure that they were accurate, valid, and for legitimate District expenses?
- Did the Board ensure that purchases were made in accordance with the District's purchasing policy and that the goods and services were obtained at the most favorable terms and in the best interest of taxpayers?

Scope and Methodology

We examined controls over the District's claims and purchasing for the period July 1, 2010, to March 31, 2012.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such

standards and the methodology used in performing this audit are included in Appendix B of this report.

**Comments of
District Officials and
Corrective Action**

The results of our audit and recommendations have been discussed with District officials and their comments, which appear in Appendix A, have been considered in preparing this report. District officials generally agreed with our recommendations and indicated they planned to initiate corrective action.

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of the General Municipal Law, Section 2116-a (3)(c) of the Education Law, and Section 170.12 of the Regulations of the Commissioner of Education, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and forwarded to our office within 90 days. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The Board should make the CAP available for public review in the District Clerk's office.

Claims Processing

Internal controls over claims processing should be designed to ensure that all claims contain enough supporting documentation to determine whether purchases are made in accordance with District policies, and whether the amounts claimed represent actual and necessary expenses. These policies and procedures should ensure that the claims audit function verifies that each claim is for a valid and legal purpose, the purchase was properly authorized and approved, the claim is mathematically correct, the claim is sufficiently itemized, and the documentation attached is sufficient to support the claim being audited. Claims auditing, when conducted effectively, can identify claims that have violated or bypassed purchasing and other important internal controls. When a thorough and deliberate audit of claims is conducted, a message is sent to all officers and employees that this oversight function is being exercised in a diligent and thorough manner.

Education Law requires the Board to audit and approve all claims against District funds or to appoint a claims auditor for this purpose. The Board must provide the claims auditor with proper guidance through adopted policies and procedures or a comprehensive job description that explains the Board's expectations for proper claims auditing and routine reporting to the Board. The District spent \$50,600 on a contract with a certified public accountant (CPA) to serve as the District's claims auditor. We reviewed the District's claims processing policy and the CPA contract and both require the claims auditor to ensure that the voucher package contains sufficient support to ensure that all claims that are presented for payment are supported with documentary evidence that indicates that all policies, laws, rules and regulations have been complied with.

The claims auditor did not perform the services in accordance with the obligations set forth in the contract with the District. The claims auditor did not obtain and review relevant supporting documentation to verify the authenticity of every claim. We judgmentally selected 50 vendors for testing and examined one claim from each vendor totaling \$336,542. We found that 29 claims totaling \$210,190 did not contain sufficient documentation to support the claim being audited. In addition, four of the claims totaling \$29,349 were for food items, of which we identified items that had been purchased that were not bid totaling \$5,908 or paid in excess of the bid price in the amount of \$744. Another invoice, for seven computers purchased on State contract, documented the State contract number the computers were purchased from; however, the prices charged exceeded the contract price by \$2,577.

The District's claims auditor indicated that she does not verify every claim against the supporting documentation, only on a test basis. However, based on the significant 58 percent error rate we found in our sample, it appears that the claims auditor is not thoroughly reviewing claims.

Without a proper audit of claims prior to payment, there is no assurance that Districts' purchases are in accordance with applicable laws and policies.

Recommendations

1. The Board should consult with its attorney to determine if the District can recover moneys paid for claims auditing services that were not properly rendered by the CPA firm.
2. The claims auditor should ensure that all claims contain sufficient documentation prior to approving the claims for payment.
3. District officials should seek refunds for amounts overpaid.

Purchasing

A good system of internal controls over purchasing includes policies and procedures to help ensure that an organization is using its resources effectively and complying with applicable laws and regulations. District officials are responsible for designing internal controls that help safeguard District assets, ensure the prudent and economical use of District moneys when procuring goods and services, and protect against favoritism, extravagance, and fraud.

The District has established written policies and procedures, appointed a purchasing agent, and implemented a purchase order system. However, the District's controls were not always working effectively. District policy stipulates that purchasing will be centralized in the Business Office under the purchasing agent's general supervision; however, actual purchasing duties were not consistent with the policy. Instead, District officials and department staff initiated purchases with little verification or participation by the purchasing agent, other than formalizing purchase orders. As a result, the District purchased services from a company owned by a District employee, without the employee disclosing interest in the company. Further, because the purchasing agent did not effectively monitor the District's purchasing process, District staff made purchases totaling \$110,010 that did not comply with District policies and may not be the most economical use of taxpayer moneys.

Disclosure of Interest

General Municipal Law (GML) limits the ability of municipal officers and employees to enter into contracts in which both their personal financial interests and their public powers and duties conflict. With certain exceptions, municipal officers and employees are prohibited from having an interest in a contract with the municipality for which they serve when they also have the power or duty to negotiate, prepare, authorize or approve the contract; to authorize or approve payment under the contract; to audit bills or claims under the contract; or to appoint an officer or employee with any of those powers or duties. For this purpose, a contract includes any claim, account, demand against or agreement with a municipality.

A municipal officer or employee has an interest in a contract when he or she receives a direct or indirect monetary or material benefit as a result of the contract. A municipal officer or employee is also deemed to have an interest in the contracts of his or her spouse, minor children and dependents (except employment contracts); firms, partnerships, or associations of which he or she is a member or employee; and corporations of which he or she is an officer, director, or employee, or

directly or indirectly owns or controls any stock. As a rule, interests in actual or proposed contracts on the part of a municipal officer or employee, or his or her spouse, must be publicly disclosed in writing to the municipal officer or employee's immediate supervisor and to the governing board, and the disclosure must be included in the official minutes of the board's proceedings.

During the audit period, the District entered into agreements with a corporation to provide web hosting, spam filtering, and virus filtering, resulting in one or more contracts with the corporation. A District employee is an officer and stockholder of more than 5 percent of the corporation and, hence, would be deemed to have an interest in each of the contracts. However, the District employee's interest in each of the contracts was not prohibited because the employee does not possess any of the powers and duties that can give rise to a prohibited interest. Nonetheless, the employee was required by GML to publicly disclose, in writing, his interest in the contracts. We found no indication that such disclosure occurred. The Assistant Superintendent of Business, as the purchasing agent for the school district, indicated to us that he was unaware of the relationship between the District employee and the corporation.

Competition for Purchases

District policy requires purchase contracts for materials, equipment or supplies involving an estimated annual expenditure of \$10,000 and public works contracts involving an expenditure of more than \$20,000¹ to be awarded only after responsible bids have been received in response to public advertisement soliciting bids. For purchases and public works contracts below these thresholds, the law requires the Board to adopt policies and procedures that ensure that goods and services are procured in a manner so as to assure the prudent and economical use of public moneys. In general, these policies and procedures should establish guidelines for the use of written or verbal price quotations, set forth the criteria for determining which method of procurement will be used, and provide for adequate documentation of actions taken.

We reviewed purchases the District made between July 1, 2010 and March 31, 2012 from 50 vendors whose purchases totaled \$1,232,761 during the audit period.² Of the 50 invoices selected for testing, 26 totaling \$110,010 were not in compliance with District policy.

¹ The threshold for public works contracts changed from \$20,000 to \$35,000 in November 2009, and the threshold for purchase contracts changed from \$10,000 to \$20,000 in June 2010. The District has not updated its policy to reflect the new thresholds.

² We judgmentally selected an initial sample for testing, selecting a few vendors in each category, such as bid, requests for proposals, and written or verbal quotes. We selected one invoice for each of the 50 vendors and reviewed the voucher packages totaling \$336,542 and all supporting documentation to determine if the purchases complied with the District's policy.

Emergency Purchases – District policy states that competitive bidding is not required when the Board determines that an emergency situation exists and passes a resolution. The Policy states that, to the extent practicable, informal solicitation of quotes or competition should be sought. Two invoices in our sample totaling \$18,479 indicated that they were for emergency repairs. The Board did not pass a resolution or make a determination that an emergency situation existed. One invoice was for repair of a gym divider curtain and does not contain information to support how the claim rose to the level of an emergency. The other invoice was for repair of the boiler, and the District used a contractor that was already on site performing other work for the District.

Sole Source Providers – District policy sets forth specific requirements for documentation when there is only one source for goods or services. The documentation must state what the unique benefit of the item or service is as compared to other items or services contained in the marketplace, that no other item provides substantially equivalent or similar benefits, that there is no possibility of competition and that, considering the benefits received, the cost of the item or service is reasonable. We reviewed five invoices totaling \$10,190 from five separate vendors whom the District indicated were sole source providers. These vendors were for services related to repair of stair lifts and heat pumps, rental of a 12 passenger van and scissor lift, and purchase of practice tests for the third and fourth grades. Documentation provided did not address the criteria outlined in the policy. In one case, the documentation stated that another alternative was available but, due to location, was not considered.

Bids – District policy requires purchase contracts for materials, equipment, or supplies involving an estimated annual expenditure of \$10,000 and public works contracts involving an expenditure of more than \$20,000 to be awarded only after responsible bids have been received in response to public advertisement soliciting bids. We reviewed five invoices for plumbing and building supplies, athletic equipment, and student agendas, totaling \$24,524 from five vendors who were paid \$78,555 during the audit period. Although the policy requires these items to be bid, the District did not provide us with any documentation that a bid was performed.

Request for Proposal – District policy requires that professional services be awarded after the District contacts a number of similar professionals and requests that they submit written proposals. We reviewed invoices from three professional service providers whom the District paid \$220,727 during the audit period. The providers performed services such as insurance, hazardous waste removal,

and bullying prevention. The District did not seek competition when selecting these providers.

Written and Verbal Quotes – Goods and services which are not required by law to be procured through competitive bidding should be procured in a manner so as to ensure the prudent and economical use of the public moneys. We reviewed 11 purchases totaling \$27,780 from 11 vendors whom the District paid \$38,901 during the audit period. The District was unable to provide adequate documentation to show that quotes had been received for seven of those purchases. Three invoices totaling \$7,526 indicated that the purchases were made off a cooperative bid with another District; however, the District could not provide documentation to support this. One additional invoice totaling \$1,756 indicated that it was a State contract; however, the vendor did not actually have a State contract.

When employees do not follow policies, the intended controls cannot be effective. If employees did not seek competitive prices for goods and services, there is no assurance that they obtained the best prices with taxpayer moneys. Furthermore, without a centralized procurement process that includes the verification of supporting documentation, non-compliance with the District's purchasing policies will not be detected.

Controls Over User Access

Effective controls over users' access to computer operations restrict authorizations to only those functions needed for individuals to perform their job duties, and ensure that such access prevents them from being involved in multiple aspects of a financial transaction. In this way, system access controls help to preserve the proper segregation of duties. Officials can restrict access to some users while allowing greater access to others based on job function. District officials should periodically review user access rights to help ensure access is properly controlled and revise those rights when work conditions change.

In evaluating controls over purchasing, we reviewed the user access rights to the District's finance software to ensure proper segregation of duties. Internal controls over the District's fiscal management system were inadequate because users were granted access to functions of the financial software applications that they did not need in order to fulfill their day-to-day job responsibilities.

User access should be assigned based upon what resources a user needs to complete his/her job duties. If users share accounts, accountability is diminished and activity cannot be traced back to a single user. We found that there was a generic account which gives the user the

authority to approve purchase requisitions. Two employees, a payroll clerk and the District Treasurer, have excessive rights that give them the ability to add, delete, or update vendor information, even though they have no purchase-related responsibilities.

Also, four former employees have active user IDs. Three of the user IDs gave the users the ability to create and enter requisitions, while one of the user IDs allows the user to approve requisitions. While these abilities were not inconsistent with their job functions, these users IDs remained active following termination from District service for 210 to 698 days. Failure to promptly remove the access rights of inactive employees increases the risk that unauthorized users could inappropriately gain access to a system and change, destroy, or manipulate confidential and/or critical data.

Additionally, District officials should employ the concept of least privilege, limiting access to only those functions necessary to accomplish assigned tasks. The regional BOCES is the District's administrator for the finance software, to which nine BOCES employees have access rights. Seven of the nine have unrestricted access to all areas of the software, while the remaining two have access limited to specific functions such as system set up. These rights include the ability to add, delete, or update vendor information, initiate and approve requisitions, and convert requisitions to purchase orders. Further, these employees could go through the accounts payable function to pay vendors. As a result, there is a risk that inappropriate transactions could occur and be concealed.

Recommendations

4. Any District employee with an interest in a District contract should publicly disclose, in writing, his/her interest to their immediate supervisor and to the Board. The Board should include the disclosure in its minutes as required by GML.
5. District officials should ensure that purchasing policies and procedures are effectively communicated to all involved employees. Officials should monitor purchases to ensure that they comply with Board policies and all applicable laws and regulations.
6. District officials should periodically review computer system access rights and ensure that no employee has access to areas not required for their job.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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



POUGHKEEPSIE CITY SCHOOL DISTRICT

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December 26, 2012

[REDACTED]
NYS Office of the State Comptroller
Newburgh Regional Office
33 Airport Center Drive
Suite 103
New Windsor, NY 12553

Dear [REDACTED]

The Poughkeepsie City School District is in receipt of the draft Report of Examination 2012M-179, covering the period from July 1, 2012 through March 31, 2012. This audit report reviewed activities in the nature of purchasing, claims processing as well as web applications and services. During the period of this audit, the District expended its budgetary appropriations of approximately \$150,000,000.00 and we were pleased that the audit findings called into question potential overpayments to vendors in the amounts of \$2,577 (a [REDACTED] computer purchase from the State Contract list) and \$744 (food purchases that might have been in excess of bid prices).

Economic conditions have forced school districts to reduce their workforce in an effort to keep programs in place. Accordingly, the business office staff has been reduced, yet the existing staff functions conscientiously and very efficiently.

Recommendations 1 – 3

We will speak with our claims auditor regarding the approval of payments. We will discuss how we can better provide them with detailed information from the receiving agent when the warrant packets are presented for review by their firm. It is our practice to have the receiving agent review the invoices and the per unit prices, as well as the quantities received, matched against the itemized breakdown of the overall amount of the bid-based contracts that have been awarded. Nevertheless, we will consider what additional review of the same would be practical and effective by the claims auditor. We will review the alleged vendor overpayments and take steps to recover any overpayments that are confirmed upon such review.

Recommendation 4

The district will disclose, in the future, employees who have an interest in a district contract. This disclosure will be included in the minutes of Board meetings under the Report by the Board Clerk. We will assure the posting of the District's Code of Ethics and include the same in all employee handbooks.

Recommendation 5

District will review its purchasing policies and procedures for reasonableness. These policies and procedures will then be communicated to employees involved in the purchasing and procurement processes to ensure that future purchases will comply with Board policies and all applicable laws and regulations.

Recommendation 6

We will review computer system access rights for employees periodically. Limited staff in our Business Office reduces the opportunity to create optimal segregation of duties and coverage for employees in their absence. We believe that we have internal controls in place that are adequate but not necessarily up to the levels recommended by the Comptroller's Office.

We are pleased that District operations in the areas under review did not find evidence of fraud, theft and/or professional misconduct. We appreciate the thorough nature of the review and the professionalism of the audit team. It is expected that the District's corrective action plan will be formulated and implemented within the next two months.

Respectfully submitted,

Dr. Laval S. Wilson
Superintendent

Mr. Gregory S. Charter
Board Vice President

APPENDIX B

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 and monitor financial activities. 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.

During the initial assessment, we interviewed District officials, performed limited tests of transactions, and reviewed pertinent documents such as District policies, Board minutes, and financial records and reports. After reviewing the information gathered during our initial risk assessment, we determined where weaknesses existed, and evaluated those weaknesses for the risk of potential fraud, theft and/or professional misconduct. We focused our audit testing on those areas most at risk, which included claims processing and purchasing.

To accomplish our audit objective and obtain relevant audit evidence, our procedures included the following:

- We interviewed District officials including the Assistant Superintendent of Business, Purchasing and Accounts Payable clerks, the Food Service Director and clerk, the Assistant Superintendent of Curriculum, and the Network Analyst.
- We obtained and reviewed the claims auditor's contract and interviewed the District's claims auditor relating to her responsibilities as called for in the contract.
- We obtained and reviewed District policies and procedures related to claims processing and purchasing.
- We evaluated controls over the District's finance software and evaluated user rights in relation to their job functions.
- We reviewed the Audit Command Language analysis for potential vendor/employee matches to identify any potential conflicts of interest.
- We sent conflict of interest forms to all employees with purchasing approval rights and compared any spouse employers and or business interests listed to the cash disbursement list.
- We obtained a check disbursement list and reconciled it to cash reconciliations and bank statements to verify our population for sample selection.
- We selected our purchasing sample by dividing the total number of vendors on the list by the number of sample purchases to be tested. We further used a random number generator to determine where on the list to begin the sample.

- We judgmentally selected 20 vendors for testing and examined one individual claim from each vendor, totaling \$181,673, to see if the claim contained sufficient documentation to support the claim being audited. Based upon the above weaknesses, we expanded our testing.
- We selected additional vendors for testing by dividing the total population of vendors by the 20 vendors to determine the interval, and used a random number generator to determine a starting point on the list. For each vendor we randomly selected one invoice to examine, resulting in 30 additional claims totaling \$154,869 for testing.
- We evaluated our sample selected to determine if purchases and claims were in compliance with District policies. To accomplish this we obtained the voucher package and all supporting documentation such as contracts, RFPs, bids or State contracts.

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.

APPENDIX C

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