

Orchard Park Central School District

Financial Management and Payroll

AUGUST 2018



OFFICE OF THE NEW YORK STATE COMPTROLLER
Thomas P. DiNapoli, State Comptroller

Contents

- Report Highlights 1**

- Financial Management. 2**
 - How Does a Board Effectively Manage District Finances? 2
 - The Board Underestimated Revenues, Overestimated Appropriations and Appropriated More Fund Balance Than Needed . 2
 - The Board Did Not Properly Manage Reserve Funds 4
 - What Do We Recommend? 5

- Payroll. 7**
 - How Should the District Ensure Employees Are Paid Accurately? . . 7
 - Employees Were Paid at Incorrect or Unsupported Pay Rates 7
 - What Do We Recommend? 8

- Appendix A – Response From District Officials 10**

- Appendix B – OSC Comments on the District’s Response 14**

- Appendix C – Audit Methodology and Standards 15**

- Appendix D – Resources and Services. 17**

Report Highlights

Orchard Park Central School District

Audit Objectives

Determine if:

- The Board and District officials properly managed District finances by ensuring budget estimates, unrestricted fund balance and reserve fund balances were reasonable.
- The District accurately compensated employees.

Key Findings

- The Board underestimated revenues, overestimated appropriations and appropriated fund balance that was not used. Also, the balances in three reserves were excessive.
- Despite budgetary surpluses and excess fund balance, the Board increased the tax levy by a total of \$4.4 million from 2014-15 to 2017-18.
- Three teachers were paid stipends at rates not established by a collective bargaining agreement (CBA), employment contract or Board resolution and one teacher reviewed and approved her own time sheets.

Key Recommendations

- Develop and adopt budgets that include realistic estimates for revenues, appropriations and fund balance that will be used to fund operations.
- Adopt a more comprehensive reserve policy and review reserve fund balances to determine whether the amounts are necessary and reasonable.
- Ensure that all payments, pay rates and stipends are paid at rates established by a CBA, employment contract or Board resolution.

District officials disagreed with certain aspects of our findings and recommendations, but indicated they planned to initiate some corrective action. Appendix B includes our comments on the issues raised in the District's response letter.

Background

The Orchard Park Central School District (District) serves the Towns of Aurora, Boston, Elma, Hamburg, Orchard Park and West Seneca in Erie County (County).

The District is governed by a seven member Board of Education (Board). The Board has overall responsibility for educational and financial affairs. The Superintendent of Schools (Superintendent), along with other administrative staff, is responsible for day-to-day operations and developing and administering the budget.

The Assistant Superintendent for Business and Support Services (Assistant Superintendent) is responsible for overseeing financial activities. He also supervises two payroll clerks who process biweekly payroll.

Quick Facts

Enrollment	5,000
Employees	1,200
2017-18 General Fund Appropriations	\$98.3 million
2017-18 General Fund Salary Appropriations	\$48.7 million

Audit Period

July 1, 2014 – March 23, 2018

Financial Management

How Does a Board Effectively Manage District Finances?

A board should adopt budgets with realistic estimates for revenues and appropriations and the amount of fund balance that will be used to fund operations. Fund balance represents the cumulative residual resources from prior fiscal years. The New York State Real Property Tax Law¹ limits unrestricted fund balance to no more than 4 percent of the subsequent year's appropriations. Any unrestricted fund balance over this percentage must be used to reduce the upcoming fiscal year's tax levy or to fund necessary reserves. A school district can legally establish reserves and accumulate funds for certain future purposes (e.g., capital expenditures, unemployment expenditures). A board should adopt a policy that addresses the maximum funding levels for each reserve, the conditions for using the reserves and the circumstances under which they will be replenished.

The Board Underestimated Revenues, Overestimated Appropriations and Appropriated More Fund Balance Than Needed

We compared budgeted appropriations and estimated revenues with actual operating results for fiscal years 2014-15 through 2016-17 and found that revenues were underestimated by an average of \$1.7 million (2 percent) each year and appropriations were overestimated by an average of \$2.8 million (3 percent) each year.

The most significant budget variance for revenues was sales tax, which was consistently underestimated by \$450,000 to \$800,000. The most significant budget variances for appropriations included supplies, utilities, tuition and contractual.

Figure 1: Overestimated Appropriations 2014-15 through 2016-17

Appropriation Type	Budgeted Appropriations	Actual Expenditures	Variance	Percentage
Supplies	\$3,120,542	\$2,038,064	\$1,082,478	53%
Utilities	\$3,095,000	\$2,232,036	\$862,964	39%
Tuition	\$5,892,478	\$4,622,565	\$1,269,913	27%
Contractual	\$4,844,430	\$4,182,126	\$662,304	16%

The Assistant Superintendent told us that sales tax revenues are underestimated because the amount received from the County fluctuates and the County provides no revenue estimates to use for budgeting, consequently the District is budgeting conservatively. He told us that he generally overestimates supplies, utilities and contractual costs each year to maintain fund balance, and due to the

¹ Real Property Tax Law, Section 1318

unpredictability of utility and fuel prices. He also budgets for additional special education tuition for public and private schools, in case additional special needs students are enrolled mid-year. However, budgetary practices that consistently underestimate revenues and overestimate appropriations can result in tax levies that are higher than necessary.

Because the Board underestimated revenues and overestimated appropriations, it appeared the District needed to appropriate fund balance to close projected budget gaps. The Board annually appropriated an average of \$2.3 million in fund balance as a financing source in the 2014-15 through 2016-17 budgets, which should have resulted in planned operating deficits equal to the amounts appropriated and decreased fund balance. However, the District realized annual operating surpluses and fund balance increased by more than \$3 million or 28 percent. As of June 30, 2017, unrestricted fund balance totaled more than \$3.9 million and was 4 percent of 2017-18 budgeted appropriations. District officials were able to keep fund balance at the statutory limit in 2016-17 by using operating surpluses to establish a capital reserve, approved by the voters, totaling \$1.5 million as of June 30, 2017.

Figure 2: Unrestricted Fund Balance at Year-End

	2014-15	2015-16	2016-17
Beginning Fund Balance	\$10,664,284	\$10,786,047	\$12,221,364
Operating Results	\$954,428	\$1,863,399	\$1,471,028
Transfers Out (Unbudgeted) ^a	(\$832,665)	(\$428,082)	(\$23,159)
Ending Fund Balance	\$10,786,047	\$12,221,364	\$13,669,233
Reserve Funds	\$5,525,174	\$5,290,427	\$7,133,166
Non-spendable Fund Balance	\$69,874	\$69,874	\$69,874
Encumbrances	\$211,337	\$177,976	\$110,443
Appropriated Fund Balance	\$2,500,000	\$2,000,000	\$2,450,000
Unrestricted Fund Balance	\$2,479,662	\$4,683,087	\$3,905,750
Subsequent Year's Budget	\$91,474,440	\$94,632,633	\$98,313,735
Unrestricted Fund Balance as a Percentage of the Subsequent Year's Budget	3%	5%	4%
^a Transfers to the capital reserve			

Routinely adopting budgets that appropriate fund balance that will not be used can be misleading to residents. The District's practice of annually appropriating fund balance that is not needed to finance operations is, in effect, a reservation of fund balance that is not provided for by statute and a circumvention of the statutory limit imposed on the level of unrestricted fund balance.

Because the District did not actually use the appropriated fund balance, it actually exceeded the 4 percent limit by higher amounts than reported. When unused appropriated fund balance is added back, unrestricted fund balance exceeded the limit each year by 1 to 3 percentage points.

Figure 3: Recalculated Unrestricted Fund Balance at Year-End

	2014-15	2015-16	2016-17
Unrestricted Fund Balance	\$2,479,662	\$4,683,087	\$3,905,750
Unused Appropriated Fund Balance	\$2,500,000	\$2,000,000	\$2,450,000
Recalculated Unrestricted Fund Balance	\$4,979,662	\$6,683,087	\$6,355,750
Subsequent Year's Budget	\$91,474,440	\$94,632,633	\$98,313,735
Percentage	5%	7%	6%

Based on our analysis of the 2017-18 adopted budget and year-to-date operations, officials budgeted similarly to previous years and the District will likely experience an operating surplus and fund balance will continue to increase and exceed the statutory limit. Based on our review of the preliminary 2018-19 budget, these budgeting practices appear to have continued.

Despite its budgetary surpluses and excess fund balance, the Board increased the tax levy by a total of \$4.4 million (8 percent) from 2014-15 to 2017-18.

Given these practices and fund balance levels, the Board levied more taxes than necessary to sustain operations.

The Board Did Not Properly Manage Reserve Funds

The Board adopted a reserve fund policy; but it was not effective because it did not address the maximum funding levels for each reserve, the conditions necessary for using the reserve funds to finance the related costs or the circumstances under which reserve funds would be replenished. As of June 30, 2017, the District reported approximately \$7.1 million in six reserves. We found the balances in three reserves were excessive. The remaining three reserves were reasonably funded.

- The tax reduction reserve was established to use the proceeds from the sale of real property to reduce the tax levy. Funds in this reserve must be used within 10 years of the reserve being established. The reserve had a balance of more than \$1.8 million as of June 30, 2017. Approximately \$750,000 represents remaining sale proceeds from real property sold in 2006, when the reserve was first established. As such, the funds from this sale should have been used to reduce the tax levy by the end of 2015-16. The

remaining \$1.1 million relates to real property sold in 2014. The Assistant Superintendent stated that the District plans to use the 2006 sale proceeds by the end of 2017-18, with the funds from the 2014 sale used within the statutory period.

- The unemployment reserve was established to reimburse the New York State Unemployment Insurance Fund for payments to claimants on the District's behalf and had a balance of approximately \$917,000 as of June 30, 2017. The District has incurred annual costs averaging \$17,000 from 2014-15 through 2016-17, with the highest expenditure totaling \$25,000 in 2016-17. However, the Board and District officials budgeted an average of \$90,000 annually to pay for these expenditures from the general fund as routine operating costs. Based on these average expenditures, the District could use the reserve to fund the total average of all annual unemployment expenditures for more than 50 years. As such, we question the reasonableness of this reserve.
- The tax certiorari reserve was established to pay for judgments and claims resulting from tax certiorari proceedings and had a balance of approximately \$373,000 as of June 30, 2017. The District paid claims totaling approximately \$84,000 over the audit period but used taxes levied for this purpose instead of reserve funds. The Assistant Superintendent told us there were typically between 10 and 15 claims outstanding during any given fiscal year, but the District is usually able to settle the claims without having to pay tax refunds. According to New York State Education Law any funds not reasonably required to pay any such judgment or claims must be returned to the general fund on or before July 1 of the fourth fiscal year following the deposit into the reserve. The reserve was funded in June 2014; therefore, the balance of this reserve should be returned to unrestricted fund balance in the general fund by July 1, 2018.

Overfunding reserves and not using reserved funds for their intended purpose places an unfair burden on taxpayers.

What Do We Recommend?

The Board and District officials should:

1. Develop and adopt budgets that include realistic estimates for revenues, appropriations and the amount of fund balance that will be used to fund operations.
2. Use surplus funds as a financing source for funding one-time expenditures, funding needed reserves and reducing District property taxes.

-
3. Adopt a more comprehensive reserve policy to address the maximum funding levels for each reserve, the conditions necessary for using the reserve funds to finance related costs and the circumstances under which reserve funds will be replenished.
 4. Review reserve fund balances to determine whether the amounts reserved are necessary and reasonable, and use excess amounts in accordance with applicable statutes in a manner that benefits taxpayers.

Payroll

Two payroll clerks process biweekly payroll based on Board-approved CBAs, contracts and pay rates, and approved time records. Special claim forms are submitted to substantiate time worked and indicate the rate at which stipends or extra work is to be paid. The District pays regular biweekly payrolls and seven special payrolls, coinciding with regular pay dates, for leave buybacks, stipends and other miscellaneous pay. The Assistant Superintendent certifies payroll on a biweekly basis, through a review of the payroll check register and spot checks of one to two employees each payroll.

How Should the District Ensure Employees Are Paid Accurately?

The Board should adopt policies and procedures to ensure salaries and pay rates are properly documented and authorized. All pay rates should be documented by CBA, employment contract or Board resolution. Such documentation communicates the Board's intent to the administrators and employees who must execute the procedures and provides transparency to the public and other interested stakeholders. The Board is also responsible for monitoring compliance with payroll policies.

Time records should be signed by the employees and approved by the supervisors or administrators having direct supervision over specific departments or individual employees and payments should be supported by properly approved time records before checks are distributed.

Employees Were Paid at Incorrect or Unsupported Pay Rates

Although the Board took appropriate action to ensure salaries and pay rates were properly authorized and documented, District officials did not implement procedures to ensure employees were paid at the correct rates. We reviewed pay rates, time sheets and payroll payments for 57 employees for summer work, extra pay and substitute rates. We found the following exceptions:²

- One teacher who was appointed as the summer reading director was overpaid by \$2,520 for the 2016 summer reading session. According to her time sheets she was to be paid at a rate of \$150 per half day for 48 half days, totaling \$7,200. However, the approved pay rate for summer reading and summer school, per the CBA,³ was \$30 an hour, with a day of summer school being six and a half hours. As such, for 48 half days at \$30 per hour,⁴ the teacher should have been paid \$4,680, resulting in the overpayment noted above. She was also allowed to review and approve her own time sheets. Time sheets should be reviewed by a supervisor or administrator who can ensure that such records are accurate and that employees only receive payment for time worked.

² We discussed several other minor exceptions with District officials.

³ Teachers' Association CBA

⁴ 48 half days at 3.25 hours per half day = 156 total hours at \$30 per hour

The payroll clerk and the teacher’s supervisor, the Assistant Superintendent for Curriculum and Pupil Services, told us that they did not know why this teacher was paid at a higher rate or who authorized it. The payroll clerk told us that this teacher’s summer reading stipend had been at the higher rate for at least ten years. The teacher told us that she had thought that the CBA authorized a higher pay rate for the director of the summer program that she was appointed as by the Board. However, neither the CBA nor the resolution approving her appointment as the program’s director stipulated that the pay rate should be different from the teacher rate.

The Assistant Superintendent for Curriculum and Pupil Services told us that both matters would be corrected going forward.

- Two teachers were paid a total of \$766 for detention supervision at a rate that does not appear to have been approved by the Board or established by the CBA. The time sheets indicate that the duties were “Chaperone – Detention/Suspension.” The CBA stipulates that the rate for chaperone duties is \$71 for up to three hours. However, these teachers were paid \$24 per hour, which is the hourly rate in the CBA for supervising intramural activities. Had the two teachers been paid at the chaperone rate, they would have been paid a total of \$2,272.

The payroll clerk stated that detention supervision has always been treated as an intramural activity; however, District officials could not provide documentation or evidence of Board approval that the detention supervision stipend should be paid at the intramural rate instead of the chaperone rate. As such, there is a risk that the teachers could have been underpaid by \$1,506 in total.

These errors occurred because District officials did not always follow procedures to ensure employees were paid at the correct rates and time sheets were properly approved. In addition, the Board did not clearly establish a pay rate for detention supervision. If pay rates and time sheets had been consistently reviewed and approved, these errors may have been detected and corrected.

What Do We Recommend?

The Board and District officials should:

5. Consult with legal counsel and take appropriate action to recover overpayments made to employees.
6. Ensure that stipends are paid at rates established by a CBA, employment contract or Board resolution.

The Assistant Superintendent should:

7. Ensure that stipends are paid at rates established by a CBA, employment contract or Board resolution.
8. Ensure that time sheets are signed by the employees and approved by the appropriate supervisors or administrators.

Appendix A: Response From District Officials

Orchard Park Central School District

2240 Southwestern Blvd. West Seneca, NY 14224

Matthew McGarrity
Superintendent



www.opschools.org
(716) 209-6200

July 30, 2018

By Regular Mail and Electronic Mail

██████████
██████████
Office of the State Comptroller
295 Main Street, Room 1032
Buffalo, New York 14203-2510

Re: Orchard Park Central School District

Dear ██████████

The following constitutes the Orchard Park Central School District's response to the Report of Examination issued by your office which is entitled "Financial Management and Payroll." The Report of Examination covers the District's fiscal operations during the period July 1, 2014 through March 23, 2018.

At the outset, the District would like to express its appreciation for the professional and courteous manner in which your staff carried out its important audit responsibilities.

The Board of Education and Administration is committed to ensuring that the District's financial operations are conducted with the highest level of integrity and that the interests of the District's taxpayers are properly protected. The District's leadership will review the recommendations outlined in this report, and be sure to correct any weaknesses in the District's operations as identified in the Report of Examination during this audit period. This report is of great value in assisting the Board and Administration to enhance its continued course of fiscal accountability and responsibility.

The District is currently in the process of preparing its Corrective Action Plan to fully address the findings and recommendations in the Report of Examination, and that Plan will be filed within the timeline specified by law. The District specifically wishes to note that many of the issues and/or recommendations contained in the Report of Examination were already addressed by the District's Administration and Board of Education prior to the issuance of the Report of Examination.

Jeffrey R. Petrus
Assistant Superintendent for
Business & Support Services

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Financial Management:

Issue: *The Board underestimated revenues, overestimated appropriations, and appropriate more fund balance than was needed.*

Response: After the end of the fiscal year, it's very easy to critique the management of the budget and say what should have been done, when you're looking at the end result after all revenues and expenditures have been realized for the year. If we had just a few big surprises each year, the end result could have been much different with very tight budgets.

See
Note 1
Page 14

When being fiscally responsible, we need to make sure we have enough space in the budget for surprises that may come up during the fiscal year. When we adopt a budget in early April, we are budgeting for expenses and revenues that could be realized up to 15 months after that. Many expenses and revenues are highly estimated at the time we are required to adopt a budget, therefore we need to be conservative in our budgeting to make sure we have enough funds to cover any surprises that are unknown at the time of adoption.

We do not believe that a total variance of between 4.5% and 5% each year is excessive when dealing with a \$100 million budget and many unknown revenues and expenses at adoption time. We have many unknowns on the expenditure side, such as, self-funded health insurance costs, legal fees, utilities, fuel, and tuitions. On the revenue side, Erie County sales tax, as well as state aid is still in question most years, come the first of April. Also, Erie County continues to warn us that they may start reducing sales tax revenues to school districts, so that is always a guess when that may start, since we get no sales tax projections from the state each year prior to the budget adoption.

Another example happened just last week... The District was notified on Thursday July 26, 2018, that our Federal Title 1 Funds were reduced by about \$130,000 for 2018-19. The budget has already been adopted, we had no advanced notification that it was being reduced, so we went through the budget development process not knowing this funding was going to be cut. Now we will be forced to fund that \$130,000 from the General Fund. If we did not have the money available in our budget, we would have been forced to cut program at our highest need school.

These surprises that come up during the year, lead school districts to budget conservatively if they want to be fiscally responsible and make sure they are not going to overspend the budget, like our taxpayers would expect from us. Just like your home budget, we want to make sure our expenses are not higher than the money we are bringing in. We do not believe a 4.5% to 5% annual variance is excessive.

It is also unfair to say that not using the full appropriated fund balance each year is misleading to residents when we have no way of knowing, when

See
Note 2
Page 14

strus
perintendent for
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preparing the budget, if we will need the full appropriated fund balance. Once again, that's easy to make that statement in hind-sight after the end of the fiscal year.

With any funds remaining at the end of each fiscal year over the 4% cap, we are responsibly managing those funds moving forward by receiving voter approval in May 2017 to put them into a capital reserve over the next 15 years and up to an amount of \$10 million. This will allow us to do much needed capital project work in the future without needing to go to the taxpayers asking for more tax revenue to pay for that. With the tax cap in place, we are always trying to find ways to put our fund balance and reserve money to the best future use, to avoid having to try to go over the tax cap when things get tight. This has been clearly presented to our board and community, which is evident, when the residents supported the funding of the capital reserve by over 77% approval.

Also... The NYS Comptroller's office recently warned schools that state aid revenues may take a hit again over the next few years because the State of New York has not been budgeting responsibly and has very little reserves to rely on, if needed. A few weeks ago, on July 2, 2018, Comptroller DiNapoli stated... *"The state ended the last year with the largest General Fund balance in recent years, but continues to face real fiscal challenges,"... "New York's growing out-year gaps, shrinking debt capacity and the lingering threat of federal funding cuts cloud the horizon. Yet, there are no plans to add to our reserves, leaving the state with little cushion in the event of an economic downturn."*

That being said, we are being criticized in an audit for budgeting conservatively by the same office that is criticizing the state for not budgeting conservatively enough and thus putting themselves in fiscal stress. We believe conservative budgeting is necessary so we are prepared when the economy takes a downturn like it did in 2008. So, when state and federal funding is reduced in the near future, the Orchard Park Central School District is prepared to weather that storm without having to ask the taxpayers to go over the tax cap or having to cut important education programs for our students.

Issue: *The Board did not properly manage reserve funds.*

Response: As recommended, the Board will take a look at reasonableness of the amounts in our already established Unemployment Reserve and Tax Certiorari Reserves during the 2018-19 fiscal year and make appropriate adjustments, if needed, by the end of the fiscal year.

The \$750,000 remaining in the Tax Reduction Reserve was transferred back to the Unrestricted Fund Balance in the General Fund in June 2018, so they were used within the 10 statutory period as required.

Jeffrey R. Petrus
Assistant Superintendent for
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Payroll:

Issue: *Employees were paid at incorrect or unsupported pay rates.*

Response: District officials will ensure that time sheets are signed by the employee and approved by the appropriate supervisor or administrator moving forward. This incident was a one-time oversight that we have not seen before and will prevent from happening in the future. There was some miscommunication between the teacher, supervisor and payroll department that led to this oversight during the summer program.

Payroll will also double check pay rates that have been approved by CBA's and/or Board action to ensure that proper rates are paid for all stipends in the future. If there is no clear established rate in the CBA or by Board action for a payment, District officials will take the recommended rate to the Board for approval prior to making the payment.

District officials will consult with legal counsel about the overpayments to establish the correct course of action.

Conclusion:

Once again, the District's administration and Board of Education wish to express their appreciation for the Comptroller's assistance in ensuring the District's administration and Board are being fiscally responsible and accountable. The interactive process between the Comptroller's office and the District during the audit process will benefit the District and its taxpayers. Please let us know if your office has any questions regarding the District's official response to the Report of Examination, and the District looks forward to future opportunities to work with the Comptroller's office.

Very Truly Yours,

Dr. Christine Gray-Tinnesz
President, Board of Education

Mr. Matthew McGarrity
Superintendent of Schools

*Jeffrey R. Petrus
Assistant Superintendent for
Business & Support Services*

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Appendix B: OSC Comments on the District's Response

Note 1

We encourage District officials to analyze historical operating results over a multi-year period to develop more realistic estimates of revenues and appropriations.

Note 2

Appropriated fund balance represents an anticipated one-time use of surplus funds and should result in a planned operating deficit and a reduction of fund balance. The Board appropriated an average of \$2.3 million in fund balance each year, but the District realized annual operating surpluses and fund balance increased by more than \$3 million or 28 percent.

Appendix C: Audit Methodology and Standards

We conducted this audit 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. To achieve the audit objectives and obtain valid audit evidence, our audit procedures included the following:

- We interviewed District officials and reviewed policies, procedures and Board minutes to gain an understanding of the District's financial management practices.
- We analyzed estimated revenues and appropriations and compared them to actual results for the last three completed fiscal years.
- We reviewed the 2017-18 budget and year-to-date revenues and expenditures and projected operating results through year end.
- We analyzed fund balance and assessed whether appropriated fund balance was used as budgeted. We calculated unrestricted fund balance as a percentage of the subsequent year's budget, including both appropriated fund balance and unrestricted fund balance.
- We reviewed the tax levy for the last four fiscal years.
- We reviewed the reserve fund policy, reserve fund activity and evaluated each reserve for reasonableness.
- We interviewed District officials and reviewed policies, procedures and Board minutes to gain an understanding of the District's payroll procedures.
- We reviewed the pay rates, time sheets and payroll payments for a sample of 57 employees to determine whether employees were paid at the appropriate amount and for the correct amount of time worked. We selected 42 employees based on risk and included the highest paid employees for each fiscal year in our audit period, employees involved in the payroll process and/or who have an individual employment contract. We also randomly selected 15 employees, which included five employees covered by the School Related Professionals CBA, five employees covered by the Teachers' Association CBA and five employees not covered by a CBA or contract (i.e., substitutes). We used a computerized random number generator.
- We reviewed CBAs, employment contracts and Board minutes to determine whether employees were paid at the appropriate amount and for the correct amount of time worked for their appointed positions, Board-approved stipends and extra activities.
- We reviewed a judgmental sample of employees hired during our audit period to determine whether their appointments were Board-approved and whether they were paid at the Board-appointed rates. We selected the sample of new hires by including one employee for each job title out of

the list of new hires between July 1, 2016 and January 24, 2018. We then selected a random sample of 10 employees from that list for testing. We used a computerized random number generator.

- We reviewed all duplicate checks, all manual checks and a judgmental sample of the 10 highest dollar voided checks to determine whether they were appropriately paid and voided. We also reviewed the check sequence to ensure that no checks were missing during our audit period.

We conducted this performance audit in accordance with GAGAS (generally accepted government auditing standards). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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.

A written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law, Section 2116-1(3)(c) of New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the 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. We encourage the Board to make the CAP available for public review in the District Clerk's office.

Appendix D: Resources and Services

Regional Office Directory

www.osc.state.ny.us/localgov/regional_directory.pdf

Cost-Saving Ideas – Resources, advice and assistance on cost-saving ideas

www.osc.state.ny.us/localgov/costsavings/index.htm

Fiscal Stress Monitoring – Resources for local government officials experiencing fiscal problems

www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm

Local Government Management Guides – Series of publications that include technical information and suggested practices for local government management

www.osc.state.ny.us/localgov/pubs/listacctg.htm#lmgm

Planning and Budgeting Guides – Resources for developing multiyear financial, capital, strategic and other plans

www.osc.state.ny.us/localgov/planbudget/index.htm

Protecting Sensitive Data and Other Local Government Assets – A non-technical cybersecurity guide for local government leaders

www.osc.state.ny.us/localgov/lgli/pdf/cybersecurityguide.pdf

Required Reporting – Information and resources for reports and forms that are filed with the Office of the State Comptroller

www.osc.state.ny.us/localgov/finreporting/index.htm

Research Reports/Publications – Reports on major policy issues facing local governments and State policy-makers

www.osc.state.ny.us/localgov/researchpubs/index.htm

Training – Resources for local government officials on in-person and online training opportunities on a wide range of topics

www.osc.state.ny.us/localgov/academy/index.htm

Contact

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Division of Local Government and School Accountability
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www.osc.state.ny.us/localgov/index.htm

Local Government and School Accountability Help Line: (866) 321-8503

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