

Westbury Union Free School District

Financial Condition and Overtime

OCTOBER 2018



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

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Report Highlights

Westbury Union Free School District

Audit Objectives

- Determine whether the Board and District officials effectively managed the District's financial condition.
- Determine whether District officials properly monitored and approved overtime for non-instructional employees.

Key Findings

- The Board overestimated appropriations by as much as 9 percent and appropriated an average of \$9.4 million of fund balance that was not always used.
- The District's unrestricted fund balance has exceeded the statutory limit in two of the four years examined and three reserves were overfunded.
- District officials did not properly monitor and approve overtime for non-instructional employees.

Key Recommendations

District officials should:

- Adopt budgets that reasonably reflect the District's operating needs and discontinue appropriating fund balance that is not needed.
- Reduce the amount of unrestricted fund balance and ensure reserve balance amounts are necessary and reasonable.
- Implement written procedures to monitor and enforce the approval of overtime.

Officials generally agreed with our recommendations. Appendix C includes our comment on the District's response.

Background

The Westbury Union Free School District (District) is located in the Town of Hempstead in Nassau County.

The Board of Education is responsible for managing and controlling the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is responsible, along with other administrative staff, for the District's day-to-day management. The Superintendent is also responsible for drafting the budget and administration assisted by the District Treasurer (Treasurer). The Board is responsible for finalizing and adopting the budget.

Quick Facts

Employees	830
Enrollment	5,554
2016-2017 Expenditures	\$129 million
2017-18 Budgeted Appropriations	\$145 million
Overtime Paid During Audit Period	\$953,184

Audit Period

July 1, 2015 – April 30, 2017. The audit period was extended back to July 1, 2013 and forward to June 30, 2017 to review fund balance trends.

Financial Condition

What Is Effective Financial Condition Management?

To effectively manage financial condition, a board should adopt realistic and structurally balanced budgets, based on historical data or known trends, in which recurring revenues finance recurring expenditures and reasonable levels of fund balance are maintained. A district may retain a portion of fund balance, referred to as unrestricted fund balance. Districts should ensure that unrestricted fund balance does not exceed the amount allowed by New York State Real Property Tax Law,¹ which currently limits unrestricted fund balance to no more than 4 percent of the following year's appropriations.

Additionally, school districts are legally allowed to reserve portions of fund balance to finance future costs (e.g., capital projects or retirement expenditures). District officials should ensure that reserve balances do not exceed the amount necessary to address long-term obligations or planned expenditures. While school districts are generally not limited as to how much money can be held in reserves, the balances should be reasonable. The Board should adopt a formal written plan that indicates how the reserves will be funded, how much should be accumulated in the reserves and when the money will be used to finance related costs. Amounts to be placed in reserve fund should be included in the annual budget to ensure residents are aware of the Board's intent to fund reserves in the upcoming year.

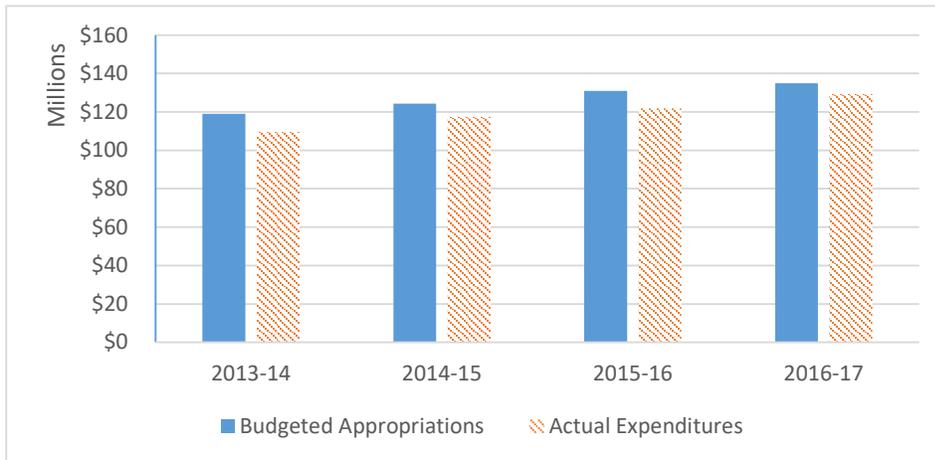
Budgeted Appropriations Were Overestimated and Revenues Were Underestimated

We compared the District's general fund budgeted revenues and appropriations from 2013-14 through 2016-17 school years to actual results of operations and found that District officials consistently overestimated appropriations by as much as \$9.5 million, or 9 percent. The 2017-18 unaudited records show that the District overestimated appropriations and increased the budget by 4 percent for the 2018-19 year.

¹ Section 1318

FIGURE 1

Expenditure Variance



We reviewed the District’s budget to actual reports for fiscal years 2013-14 through 2016-17 and found that the District overestimated appropriations by an annual average of 7 percent for the four years reviewed. The most significant overestimated appropriations were for:

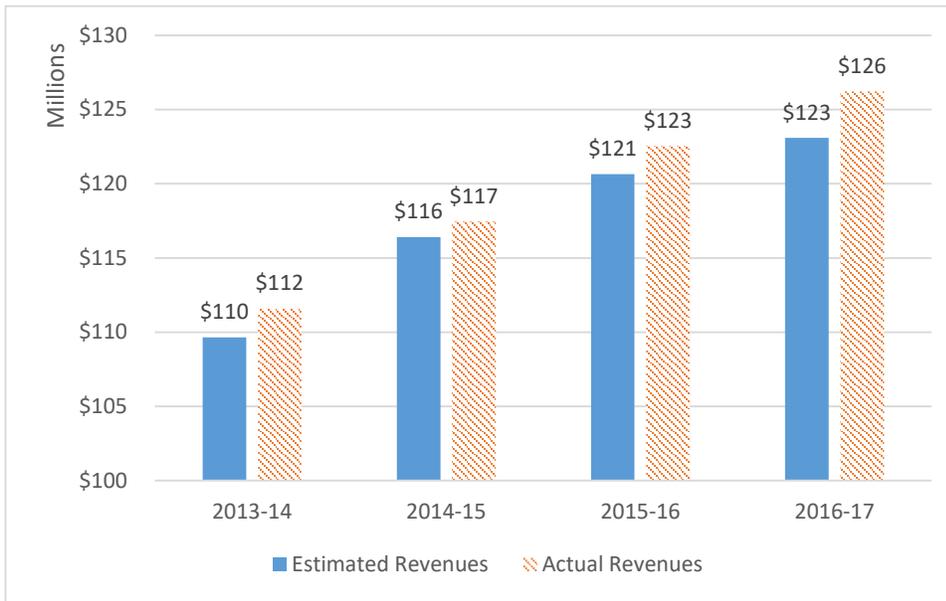
- Students with disabilities (\$5.6 million, or 7 percent),
- Hospital, medical and dental insurance (\$6.2 million, or 13 percent),
- Teaching regular school (\$2.3 million, or 2 percent),
- Operation of plant (\$2.8 million, or 12 percent),
- Social Security (\$2.9 million, or 20 percent) and
- Contract transport Medicaid (\$1.9 million, or 7 percent).

These six budget codes account for about 70 percent of the total overestimated appropriations. Since payroll and benefits are established by contracts, amounts for teaching, social security and health insurance should be projected and budgeted for very accurately.

Additionally, District officials underestimated revenues by as much as \$3 million or about 3 percent.

FIGURE 2

Revenue Variance



District officials' practice of overestimating expenditures and underestimating revenues contributed to annual operating surpluses and increasing amounts of unrestricted fund balance in three of the four years reviewed.² Further, we reviewed the 2018-19 budget and found that officials continued these budget practices. Officials planned for an operating deficit of about \$12.9 million while the budget was increased by about 4 percent. Unless the operating deficit materializes, the fund balance in the general fund will continue to accumulate.

Appropriated Fund Balance Was Not Always Used

Because the Board overestimated appropriations and underestimated revenues, it appeared that the District needed to both increase its tax levy and use appropriated fund balance to close projected budget gaps. When fund balance is appropriated for the ensuing year's budget, the expectation is that there will be a planned operating deficit equal to the amount of fund balance that was appropriated.

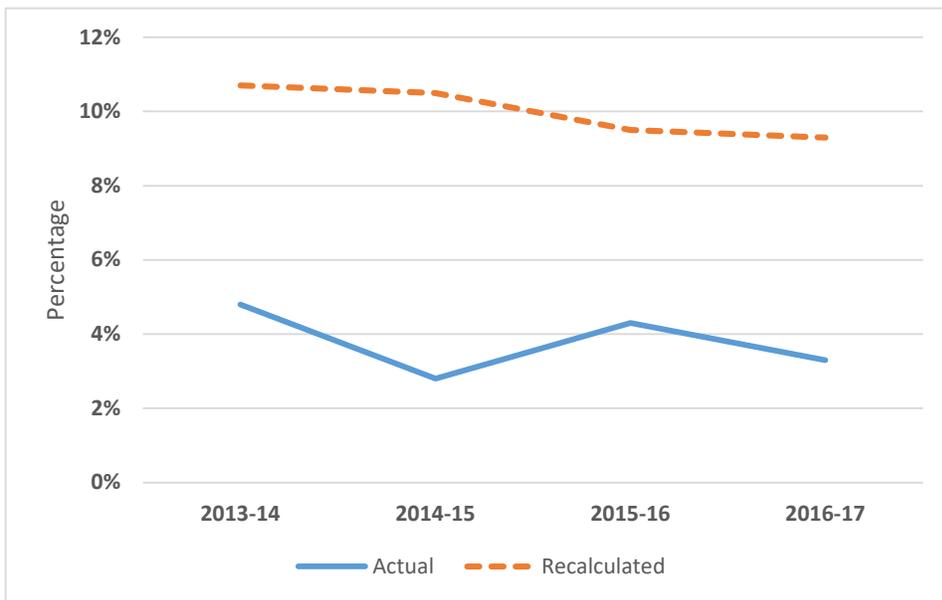
At the end of the last four fiscal years, the District reported unrestricted fund balance which ranged from 2.8 percent to 4.8 percent of the ensuing year's

² Operating surplus or (deficit) was as follows: 2013-14 \$2 million; 2014-15 \$151,100; 2015-16 \$791,000; 2016-17 (\$3 million).

appropriations, exceeding the statutory limit in two of the years. During the same period, the Board also appropriated an average of \$9.4 million of fund balance to finance District operations in the ensuing year, but did not use it because the District incurred operating surplus in three of the four years. When unused appropriated fund balance was added back to unrestricted funds, the District's recalculated unrestricted fund balance as a percentage of the subsequent year's budget ranged from more than 9 to almost 11 percent or a much as 6.7 percentage points over the legal limit.

FIGURE 3

Unrestricted Fund Balance



District officials appropriated \$10.1 million to fund the 2017-18 fiscal year. The District used \$1.5 million of the appropriated fund balance because it had an operating deficit.³ However, \$8.6 million of the planned deficit did not materialize. As a result, the recalculated unrestricted fund balance remained in excess of the statutory limit.

The Superintendent indicated that there is an informal plan to use a portion of the excess funds to finance a future capital project to repair the school roof, install new energy efficient boilers, replace all electrical panels and replace a water main. However, the Board has not adopted a written plan to reduce the excess.

³ Based on the District's 2017-18 unaudited financial records.

In addition, the Superintendent could not provide a financial plan showing the expected costs, available financial and net cost to the District for these projects.

The District's practice of adopting budgets that result in the appropriation of 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 resulted in the Board levying more real property taxes than needed to finance annual operations.

Three Reserves Were Overfunded

The District has not developed a written reserve fund policy that describes the maximum funding level and the planned use of these reserves. Even though the fund balance policy addresses the maintenance of these reserves, it does not reference the optimal funding levels or when the reserves would be used. Additionally, the Board did not include provisions in the budget for funding reserves. Instead, the Board passed resolutions at the end of each fiscal year to increase reserves. A more transparent method would be to include an appropriation to increase reserves in the budget presented to residents for approval.

We reviewed the balance in the District's eight reserves⁴ for reasonableness and found the workers' compensation, retirement contribution and employee benefit accrued liability (EBALR) reserves to be overfunded.

- The balance in the workers compensation reserve as of June 30, 2016 was \$ 3.6 million, sufficient to cover more than 10 years of workers compensation costs which averaged about \$296,000 over the 2014 to 2016 fiscal years. However, the District has not used any reserve funds to pay related expenditures during the 2014 - 16 fiscal years; instead, these costs were paid from the general fund. The District's workers compensation liability was \$1.8 million as of June 30, 2016. As such, the reserve fund balance as of June 30, 2016 was \$1.5 million more than the liability and annual costs, which could pay more than five years of costs.
- The retirement reserve had a balance of \$9 million as of June 30, 2016, which was sufficient to cover more than six years of retirement contributions, averaging \$1.5 million over the 2014 through 2016 fiscal years. However, the District has not used any reserve funds to pay for these expenditures, instead, it appropriated money in the annual budgets averaging about \$1.9 million for the three years reviewed. In the 2016-17 fiscal year the District

⁴ The eight reserves, totaling \$24.8 million as of June 30, 2016, were: Employee Benefit Accrued Liability \$10,646,376, Unemployment Insurance \$224,044, Retirement Contribution \$9,002,791, Workers' Compensation \$3,567,531, Insurance \$436,796, Repairs \$20,672, Property Loss \$436,796 and Liability \$425,514.

appropriated and used \$1.3 million from the retirement reserve to pay for retirement contribution costs.

- The balance in the EBALR was \$10.6 million at June 30, 2016. The EBALR is used to finance cash payments to employees for accrued and unused sick, vacation and certain other leave time owed to them when they leave District employment. These funds must be used for the intended purpose. The total compensated absence balance associated with this reserve was \$7.3 million. The reserve was therefore overfunded by \$3.3 million at June 30, 2016. The District appropriated \$589,753 from the reserve in the 2016-17 fiscal year to pay related expenses. However, this was not enough to reduce the reserve to a reasonable level.⁵

By maintaining reserves that are overfunded, the Board has withheld funds from productive use, unnecessarily levied taxes and reduced District financial transparency.

What Do We Recommend?

The Board and District officials should:

1. Adopt annual budgets that reasonably reflect the District's operating needs based on historical trends or other identified analysis.
2. Discontinue the practice of adopting budgets that include the appropriation of unexpended surplus funds that are not needed to fund District operations.
3. Develop a plan to reduce the amount of unrestricted fund balance to comply with the statutory limit. Surplus funds can be used as a financing source for:
 - Funding one-time expenditures;
 - Funding needed reserves;
 - Paying off debt; and
 - Reducing District property taxes.
4. Ensure that the amount of the District's unrestricted surplus funds is in compliance with Real Property Tax Law.
5. Develop and adopt a policy to clearly communicate the Board's rationale for establishing reserve funds, objectives for each reserve fund established, optimal or targeted funding levels and conditions under which

⁵ For a period prior to and including the 2015-16 fiscal year, there was special legislation that allowed for the spend down of GML 6-p. However, the legislation was not amended for subsequent years.

each reserve fund's assets will be used, replenished and discontinued in accordance with legal requirements.

6. Review reserve balances at least annually to determine whether the amounts reserved are necessary and reasonable, and use excess amounts in accordance with applicable statutes in a manner that benefits residents.
7. Include a provision in the annual budget to notify residents of District officials' intent to fund reserves.

Overtime

How Should District Officials Control Overtime?

Written payroll policies and procedures help control the use of overtime and provide assurance that employees are accurately paid for time worked. They dictate how and when overtime may be incurred and require prior, written justification and approval of overtime and the subsequent approval of the employee's timesheet for payment. Requiring prior written approval and justification of overtime helps to ensure that overtime is only incurred when unplanned or unforeseen circumstances arise.

District Officials Did Not Properly Monitor Overtime

The District's payroll policy did not have adequate guidance relating to overtime. The policy indicates that provisions of overtime shall be as provided by the current negotiated agreement. The District uses an overtime form that requires employees' names, their positions, the location where work is to be performed, the purpose of the work and the date and time worked. The form is to be signed by the employee earning the overtime and the Supervisor of the Department of Custodial, Buildings and Grounds, Security Aide Supervisor or a Principal prior to working the overtime. However, District officials did not monitor the use of overtime, nor did they enforce the use of these forms.

We reviewed supporting documents including pre-approval of overtime and double time for 10 employees who received a total of \$391,052 in overtime and double time during the 22 months from July 2015 and April 2017. As shown in Figure 4, the majority of overtime was for non-emergencies, which required pre-approval.

Figure 4: Overtime Analysis

OT Category	OT Amounts	OT Hours	OT Days	OT Amount Percentage
Non-Emergencies or No Explanation	\$354,202	8,037	2,009	91%
Emergencies / Unforeseen Circumstances	\$23,176	463	105	6%
Substitution Days	\$13,673	320	80	3%
Totals	\$391,051	8,820	2,194	100%

There was no pre-approval for non-emergency overtime paid totaling \$151,643 (39 percent of total overtime paid). These either did not have a corresponding overtime form, or the forms were prepared two months in advance, not dated or not signed by the Director or the Superintendent.

The majority of the non-emergency overtime (about 59 percent) was paid to two security supervisors (securities), each under separate employment contracts. These securities earned a total of \$207,460 in overtime (\$178,321 at time and one half and \$29,139 at double time). We found that \$91,378 of the total payments to them did not have adequate pre-approval of overtime. Based on their contracts, the securities work a standard eight-hour day, or 40-hour week. Hours worked in addition to the regular schedule must have prior approval from the supervisor in charge and the Superintendent, and will be paid at the rate of time and one half. The District paid the securities an extra \$7,285 in double time for work on Sundays. However, it is neither authorized by agreement, nor Board resolution. District officials did not monitor overtime; therefore, they were not aware that these employees were paid double time.

Without written guidance relating to overtime and enforcement of overtime pre-approval, the District may be paying for unnecessary overtime costs.

What Do We Recommend?

The Board and District officials should:

8. Implement written policies and procedures relating to overtime control, including pre-approval of overtime, reason for overtime and instances in which pre-approval is not required such as emergencies and unforeseen circumstances.
9. Monitor overtime and enforce the use of the overtime forms.
10. Review employment contract with the two securities to determine if the Board's intent is to pay double time for overtime work on Sundays, revise the contract if needed and consider recovering the excess payments.
11. Consider hiring another employee to reduce overtime costs.

Appendix A: Chart Detail

Figures 1 and 2 Detail: Revenue and Expenditure Budget Variances

	2013-14	2014-15	2015-16	2016-17	Totals
Budgeted Appropriations ^a	\$118,994,601	\$124,353,133	\$130,954,747	\$134,913,108	\$509,215,589
Actual Expenditures	\$109,535,892	\$117,297,920	\$121,756,173	\$129,274,045	\$477,864,030
Overestimated Appropriations	\$9,458,709	\$7,055,213	\$9,198,574	\$5,639,063	\$31,351,559
Percentage Overestimated (overestimated/actual)	9%	6%	8%	4%	7%
Estimated Revenues	\$109,661,741	\$116,399,647	\$120,655,619	\$123,093,488	\$469,810,495
Actual Revenues	\$111,579,516	\$117,449,014	\$122,547,218	\$126,235,796	\$477,811,544
Underestimated Revenues	\$1,917,775	\$1,049,367	\$1,891,599	\$3,142,308	\$8,001,049
Percentage Underestimated	2%	1%	2%	3%	2%

(a) Includes year-end encumbrances from the prior fiscal year.

Figure 3 Detail: Unrestricted Fund Balance

	2013-14	2014-15	2015-16	2016-17
Reported Unrestricted Fund Balance	\$5,923,736	\$3,690,945	\$5,736,768	\$4,835,063
Ensuing Year's Budgeted Appropriations	\$123,715,746	\$130,718,342	\$134,446,668	\$145,295,800
Reported Fund Balance as a Percentage of Ensuing Year's Appropriations	4.8%	2.8%	4.3%	3.3%
Add: Appropriated Fund Balance Not Used to Fund Ensuing Year's Budget	\$7,316,099	\$10,062,723	\$7,024,474	\$8,645,162
Total Recalculated Unassigned Fund Balance	\$13,239,835	\$13,753,668	\$12,761,242	\$13,480,225
Recalculated Fund Balance as Percentage of Ensuing Year's Appropriations	10.7%	10.5%	9.5%	9.3%

Appendix B: Response From District Officials



Westbury Union Free School District

Two Hitchcock Lane, Old Westbury, New York 11568

516-876-5016 ♦ Fax: 516-876-5181

Email: ebudhai@westburyschools.org

EUDES S. BUDHAI
Superintendent of Schools

September 26, 2018

Mr. Ira McCracken, Chief Examiner
Division of Local Government and School Accountability
NYS Office Building, Room 3A10
250 Veterans Memorial Highway
Hauppauge, New York 11788-5533

Dear Mr. McCracken:

The Westbury Union Free School District is in receipt of the State Comptroller's Office draft report of examination (2018M-84) of Financial Condition and Overtime.

On behalf of the Westbury Union Free School District (the "District"), we would like to thank you and your staff for providing us with an opportunity to respond to the Financial Condition and Overtime Report of Examination (the "Draft Audit Report" or "Report"). We take note of the fact that your review covers the period from July 1, 2015, through April 30, 2017, which was further expanded to include the period of July 1, 2013 through June 30, 2017.

This report has been reviewed by our Board of Education. It should be noted that this response will also serve as the Corrective Action Plan.

On behalf of the District, I would like to thank the Comptroller's Office for the professionalism displayed throughout the audit. The District welcomes the feedback provided by the audit team and the Comptroller's Office and looks forward to reviewing opportunities that allow our organization to improve and strengthen its practices based on recommendations made in this Report.

OSC Key Recommendation:

Adopt budgets that reasonably reflect the District's operating needs and discontinue appropriating fund balance that is not needed.

District Response to Recommendation:

Westbury Union Free School District Schools is committed to providing outstanding educational programs and opportunities for all students. Our efforts to cultivate positive, cohesive, and collaborative partnerships with all stakeholders ensures our position to develop a future-ready district. We support and foster effective, open school/family/community partnerships essential to maximize student learning and achievement, and we are equally committed to the long-term tradition of prudent and sound fiscal responsibility to the community in the management of the District's finances.

Our budget development and creation of a sound financial condition for the District is closely tied to our established district goals, strategic plan, and guiding tenants, such as providing a strong educational program curriculum, improving student achievement, increasing academic rigor, maximizing available resources through economies and efficiencies, maintaining affordability for the community, and continued focus on the long-term financial stability of the District. Clearly, the national economy, economic uncertainties within the state budget, state budget deficits, the tax levy cap, unfunded/underfunded mandates, continued loss of state aid, and frozen state aid formulas have created unprecedented challenging financial times that continue to have a profound impact on this District's financial condition.

Developing a budget that is both fiscally responsible while serving the best interests of our students and community is an ongoing challenge requiring difficult decisions to be made each year. It should be noted that New York State's own formula for foundation aid demonstrates that Westbury schools should be receiving more than \$74 million in foundation aid, yet due to a "phase-in" schedule created by the state, our district only receives slightly more than \$36.3 million in foundation aid. This represents only 49% of the full phased in foundation aid amount and creates an on-going shortfall of approximately \$37 million in funding due from New York State. According to the State Education Department's "Needs/Resource Capacity Categories" table, Westbury is classified as a "High Need/Low Wealth" urban/suburban district. While our district agrees with the philosophy and guidelines established by the comptroller's office pertaining to fund balance calculations, from a practical standpoint, without the appropriate state aid support as defined through established state aid formulas, it is the sole responsibility of our district to ensure the stability of our school system through prudent financial planning on behalf of our 5,500 students, their families, and this community.

It should also be noted that since the inception of the tax levy cap legislation in 2012, despite significant annual increases in major cost drivers such as health insurance, pension costs, and other long-term liabilities, our district has carefully managed our budget process. This is demonstrated by presenting a tax levy at or below the tax levy limit in each of the last seven years the tax levy cap has been in effect. Our responsibility to the community was further demonstrated most recently as we were among only four districts throughout Nassau County to present a 0% tax levy increase to our residents and taxpayers for the 2018-19 school year (Newsday, May 2, 2018).

OSC Key Recommendation:

Reduce the amount of unrestricted fund balance and ensure reserve balance amounts are necessary and reasonable.

District Response to Recommendation:

Maintaining an adequate fund balance is a prudent fiscal practice that provides critical stability for any school district. A six-year trend line analysis depicts a downward level of unrestricted fund balance during the period covered by this audit. Further, in the final year of the audit period, the district's unrestricted fund balance at year-end was 3.3%.

See
Note 1
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There are a wide-range of factors to consider when carefully planning to provide stability in the operations which include, but are not limited to the ability to minimize educational service disruptions, stabilize educational performance variables while increasing student outcomes, funding educational growth, and managing unforeseen expenditure demands and potential revenue shortfalls. In fact, this past fiscal year, the Governor's office had cautioned school districts of potential mid-year budget reductions throughout New York State due to uncertainties related to federal funding. It is critical to

understand that such mid-year reductions would simply devastate the educational system in a community like Westbury.

Moving forward, the District will continue to analyze anticipated revenues, expenses, and educational challenges well into the future when considering its fund balance position. The District's primary objective has, and will continue to be, to provide a strong educational program for our students and to ensure they are college and career ready. This must be achieved while maintaining a balance of responsibility to the community to maintain costs and increase efficiencies for our residents. Our decisions are made carefully, and thoughtfully while being aligned with the District goals and our Strategic Plan to ensure a successful future for all of our students.

OSC Key Recommendation:

Implement written procedures to monitor and enforce the approval of overtime.

District Response to Recommendation:

Pertaining to the Auditors observation and recommendation to establish written procedures to monitor and enforce the approval of overtime, our staff has already drafted such procedures and has started to implement during this fiscal year.

In conclusion, we encourage the Comptroller, as an influential leader, to advocate for some key actions in New York State that would help school districts overcome the tremendous challenges we face in the short term future.

It should be noted that the legislated tax levy cap of 2% has created an on-going and unfair burden to a district such as Westbury. Based on classifications established in the needs resource categories developed by the State Education Department, a 2% tax cap tied to the tax levy in a community that receives significant state aid creates a social injustice compared to a low need/higher wealth community that receives a larger portion of its revenue from the tax levy as the percent increase is calculated on the levy, which is greater in high wealth communities.

As a result, a school district listed as a low need/higher wealth community, based on the State Education Departments Wealth Resource Index, receives the benefit of 2% (or the calculated levy limit based on the state's formula tied to CPI) of a larger amount of tax revenue as compared to those communities listed as high need/low wealth according to the resource index.

Greater assistance is needed for high-need districts, their students, and community taxpayers, as they search for solutions to meet the future challenges in an economic climate of diminishing revenue and increased mandates. These actions would help all school districts, including Westbury.

Again, we express our gratitude to the Comptroller's office and the audit team for the feedback provided during this review and look forward to the opportunity to further improve and refine our operation.

Sincerely, 

Mr. Eudes Budhai 
Superintendent of Schools

Cc: Robert Troiano, President – Board of Education
Members of the Board of Education, Westbury Union Free School District
Alan Yu, Cullen & Danowski, LLP (External Auditors)
Ernest P. Smith, Nawrocki Smith, LLP (Internal Auditors)

Appendix C: OSC Comment on the District's Response

Note 1

As stated in our report, when the unused appropriated fund balance was added back to unrestricted funds, the District's recalculated unrestricted fund balance was 9.3 percent for the 2016-17, 5.3 percentage points over the statutory limit.

Appendix D: 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 objective and obtain valid audit evidence, our audit procedures included the following:

- We interviewed the Treasurer and other District officials to gain an understanding of the District's financial management policies and procedures and the District's budgeting practices.
- We analyzed the District's general fund financial records from 2013-14 through 2015-16 to determine whether unrestricted fund balance increased or declined. We also evaluated any factors contributing to the increase or decline identified.
- We reviewed the Board adopted general fund budgets to determine whether they were realistic and structurally balanced by comparing the adopted budgets from 2013-14 through 2015-16 with actual results of operations.
- We reviewed the adopted general fund budget for 2016-17 to determine whether budgeted revenues and appropriations were reasonable based on historical data and supporting source documentation.
- We analyzed the general fund's financial condition to determine whether during the audit period fund balance increased or was in excess of statutory limit and whether operating deficits were incurred.
- We reviewed the various reserves balance as of 2016 to determine if they were overfunded.
- We interviewed District officials to obtain an understanding of the procedures for the approval of overtime.
- We reviewed the Department's collective bargaining agreements to determine if overtime payments were in accordance with the agreements.
- We reviewed the total overtime payments to all employees (instructional and non-instructional) from 2014 to 2017 and selected 10 employee who earned the most overtime for further review (see next bullet).
- We analyzed the budget to actual overtime incurred for the different budget codes to determine which code has the largest variance. We selected 10 employees from various departments (nursing – two employees), (Custodial – three employees), (Maintenance – two employees), (Administration – one employee) and (Security – two employees) those employees who earned the most overtime in each department.
- We reviewed individual employee request forms and overtime reports to determine if employees were paid for hours worked and if overtime was preapproved.

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

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 E: 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

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Contact

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Division of Local Government and School Accountability
110 State Street, 12th Floor, Albany, New York 12236

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NYS Office Building, Room 3A10 • 250 Veterans Memorial Highway • Hauppauge, New York

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