



# Hermon-DeKalb Central School District

## Segregation of Duties

### Report of Examination

Period Covered:

July 1, 2014 – August 31, 2015

2016M-35



Thomas P. DiNapoli

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# State of New York Office of the State Comptroller

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## Division of Local Government and School Accountability

May 2016

Dear School District Officials:

A top priority of the Office of the State Comptroller is to help school district officials manage their districts efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support district operations. The Comptroller oversees the fiscal affairs of districts statewide, as well as districts' compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving district operations and Board of Education governance. Audits also can identify strategies to reduce district costs and to strengthen controls intended to safeguard district assets.

Following is a report of our audit of the Hermon-DeKalb Central School District, entitled Segregation of Duties. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law.

This audit's results and recommendations are resources for district officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller  
Division of Local Government  
and School Accountability*

## Introduction

### Background

The Hermon-DeKalb Central School District (District) is located in the Towns of Canton, DeKalb, Hermon and Russell in St. Lawrence County. The District is governed by the Board of Education (Board), which is composed of nine 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 District's day-to-day management under the Board's direction. The District employs a Business Manager/Treasurer (Business Manager) and an account clerk (clerk) to carry out its business operations.

The District operates one school with approximately 400 students and 100 employees. The District's budgeted appropriations for the 2015-16 fiscal year are \$9.2 million, funded primarily with State aid and real property taxes.

### Objective

The objective of our audit was to determine if controls over the District's cash receipts and non-payroll disbursements were adequate. Our audit addressed the following related question:

- Have District officials established sufficient segregation of duties or compensating controls for cash receipts and nonpayroll disbursements?

### Scope and Methodology

We examined the District's internal controls over cash receipts and nonpayroll cash disbursements for the period July 1, 2014 through August 31, 2015.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit are included in Appendix B of this report. Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or relevant population size and the sample selected for examination.

### 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 General Municipal Law, Section 2116-a (3)(c) of New York State 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 provided to our office within 90 days, with a copy forwarded to the Commissioner of Education. 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.

## Segregation of Duties

The Board is responsible for establishing an internal control system that provides reasonable assurance that resources are being safeguarded. District management is responsible for implementing the Board's control directives by designing and documenting appropriate operating policies, practices and procedures and properly delineating employee responsibilities. One component of good internal control is the proper segregation of duties to ensure that one individual does not control all phases of a transaction. It is important that key duties, such as recordkeeping, preparing and making deposits and performing bank reconciliations, are segregated so that the work of one employee is routinely verified in the course of another employee's regular duties. If it is not practical to adequately segregate the financial duties because of limited staff resources, District management must establish compensating controls. Such controls could consist of reviews of activity and transactions by supervisory personnel.

While the Board has established written regulations relating to cash receipts and nonpayroll disbursements procedures, District officials and employees did not always comply with these regulations. We found that the clerk did not issue receipts for all money collected or maintain a record of all money received. In addition, there was no process in place for someone independent from the record keeping function to verify that funds were deposited into a District bank account as required by Board regulations.

The Business Manager serves as the District Treasurer and has authority to sign checks, make journal entries without review and prepare monthly bank reconciliations and has full administrative rights to the District's financial system. As a result, the Business Manager has the ability to control all phases of nonpayroll disbursement transactions, which could allow her to make improper transfers and payments and then conceal these activities by creating misleading entries in the accounting system.

The Board and District officials have implemented compensating controls to help reduce risks, such as assigning an individual independent from the Business office to review bank reconciliations prepared by the Business Manager and requiring the Superintendent to review audit trail reports generated from the financial system. However, District officials' implementation of these control procedures could be improved. While the cash receipts and nonpayroll disbursements we reviewed did not include any inappropriate transactions, it is important for District officials to further strengthen internal controls

to help mitigate the risk that money could be received and not deposited or that unauthorized nonpayroll disbursements could be made without detection.

## Cash Receipts

It is important for the Board to establish policies and procedures to provide assurance that cash receipts are adequately safeguarded, accounted for and deposited intact<sup>1</sup> and in a timely manner, which includes adequately segregating duties to ensure that no one individual controls all phases of a transaction or implementing effective compensating controls when it is not practical to segregate duties.

The Board adopted written regulations that provide guidance and establish internal controls over cash receipts. The regulations require the use of prenumbered, triplicate forms when collecting funds and require the District Treasurer to maintain custody over the receipt book inventory and periodically conduct an audit of the receipt book. The regulations also require that someone independent of cash and record keeping functions opens the mail, restrictively endorses all checks, establishes a record of all funds received and prepares the deposit slip. The regulations further require that checks are to be turned over to the Business office for deposit and someone independent from the record keeping function should verify that funds were deposited into the District bank account.

The clerk is responsible for opening mail, processing checks received in the mail and collecting cash and checks in the Business office, such as retiree health insurance contributions, school lunch receipts remitted by the cafeteria manger and other miscellaneous revenues remitted by departments (e.g., sports admissions and student fees). The clerk prepares and makes the bank deposits and the Business Manager enters the cash receipts into the District's computerized financial records.

The District has segregated the cash handling function from the record keeping function for most District receipts (with the exception of retiree health insurance contributions). The clerk receives the health insurance payments and maintains manual detail records to track these payments and the amounts due. Although these duties have not been segregated, the Business Manager provides supervisory oversight by reviewing the detail health insurance records and recording the payments in the computerized accounting records, which she reconciles with bank balances each month.

We found weaknesses in the District's process for recording receipts when they were initially collected. The clerk does not issue a manual

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<sup>1</sup> Intact refers to deposits being made in the same amount and form (i.e., cash or check) as the original collections.

cash receipt unless someone specifically asks for one and does not maintain a daily log or other record of cash received that includes receipt numbers, payees, dates and amounts. In addition, the Business Manager does not keep a receipt ledger or conduct periodic audits of cash received. Further, there was no process in place for someone independent from the record keeping function to verify that all funds were deposited into District bank accounts as required by the Board regulations.

Due to these weaknesses, we reviewed 85 cash receipts remitted to the clerk in February 2015 totaling \$275,652, consisting of payments for BOCES aid, sales tax reimbursements, retiree health insurance, school lunch fund and extra-classroom activity funds,<sup>2</sup> to determine whether these receipts were adequately supported, accurately accounted for in the financial records and deposited intact and in a timely manner.

Generally, cash receipts were accurately accounted for and were deposited intact in a timely manner except for minor discrepancies, which we discussed with District officials. However, we were unable to determine if retiree health insurance premium payments were deposited in a timely manner because the clerk's record did not include a chronological record showing when the payments were received. As a result, there is an increased risk that errors or irregularities could occur and remain undetected and uncorrected.

## **Nonpayroll Cash Disbursements**

The Board is responsible for establishing and implementing nonpayroll cash disbursement policies and procedures to ensure that cash is disbursed only upon proper authorization. Duties must be segregated so that no single individual controls most or all phases of a disbursement transaction. In a small operation, where complete segregation of duties is not possible, active supervision and oversight become even more important components of an effective internal control system. When internal controls are not designed appropriately or operating effectively, there is an increased risk that errors and irregularities may occur and not be detected and corrected, and unauthorized payments could be made for non-District purposes.

The Board adopted written regulations that provide guidance and establish internal controls over nonpayroll cash disbursements.

<sup>2</sup> In addition to collecting District receipts, the clerk also serves as the central treasurer for extra-classroom activity funds. Generally, extra-classroom activity funds are operated by or for students. Students raise and spend the money as they see fit as long as they abide by established regulations. We included a sample of extra-classroom receipts in our audit testing, but we did not perform a comprehensive evaluation of internal controls over extra-classroom activity funds as part of this audit. See Appendix B for more information on our sampling methodology.

These regulations require that all District checks be signed by the District Treasurer personally or by using a signature plate kept in the Treasurer's custody; the same procedures apply to a Deputy Treasurer, if one has been appointed. The District's regulations also require that the individual responsible for bank reconciliations should not have any duties related to cash receipts and disbursements and should obtain "book balances" directly from the general ledger and "bank balances" directly from the bank.

District officials have segregated some nonpayroll cash disbursement duties and implemented compensating controls. However, certain aspects of these controls need improvement. The Business Manager and clerk were responsible for most nonpayroll cash disbursement financial duties. The clerk, who also served as the Deputy Treasurer,<sup>3</sup> reviewed and matched invoices with purchase orders and packing slip information and was responsible for preparing and printing the nonpayroll checks. The clerk then provided the printed checks to the Business Manager, who manually signed them. However, the clerk was able to sign checks in the Business Manager's absence through June 30, 2015. Nonpayroll checks for more than \$2,500 also required a second signature from another authorized signer (either the Principal or Board Vice President).

In addition, the clerk submitted online check information to the bank, which included the payee, check number, check date and check amounts. The bank notifies the Business Manager and clerk of any discrepancies when checks are cashed and the Business Manager confirms whether a payment is proper and addresses the discrepancy by approving or denying it accordingly. The Business Manager had similar online access to submit information to the bank and was able to record and print checks.

After the Business Manager signed the checks, the clerk provided a claims packet to the District's claims auditor for review and approval. The claims auditor's packet includes the warrant,<sup>4</sup> signed checks, purchase orders, invoices, requisitions and packing slips. Before approving and signing the warrant, the claims auditor's review included comparing the names on the checks to the warrants, reviewing and comparing purchase orders against invoices, checking packing slips and receipt of goods and ensuring that invoice totals match the check amounts. However, the claims auditor did not track check numbers on the warrants to identify potential gaps in the sequence of approved or voided checks. As a result, there is a risk

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<sup>3</sup> Until June 30, 2015, when he was appointed tax collector effective July 1, 2015

<sup>4</sup> The warrant is a listing of claims scheduled for payment. The claims auditor signs the warrant to document the authorization to pay the claims.

that either the clerk or Business Manager could process and sign an unauthorized check without detection.

The Business Manager was responsible for preparing and recording journal entries<sup>5</sup> without the review or approval of another individual and also prepared bank reconciliations, which was not in accordance with Board regulations. Although District officials have implemented compensating controls by requiring the District Clerk to review bank reconciliations, we found weaknesses in this review.

The District Clerk receives the current bank statements and Treasurer's monthly cash reports, which include the bank reconciliations. The District Clerk verifies that the bank statement balances match the reconciliations and the beginning cash balances reflected in the reports agree with the ending cash balances from the previous month's reports. However, the District Clerk does not receive canceled check images, a copy of the approved warrant or a trial balance showing the cash balances in the accounting records. As a result, she is unable to review check payments to verify they were authorized and contained dual signatures when required or that the reconciled bank balances agree with the accounting records. Furthermore, the Board did not receive the monthly Treasurer's reports as required by the New York State Commissioner of Education's Regulations.<sup>6</sup>

To address the internal control risks over nonpayroll disbursements identified during our audit, we examined the June 2015 bank reconciliations for all District bank accounts, 54 journal entries totaling approximately \$9.9 million that reduced cash, two months of nonpayroll disbursements shown on District bank statements during our audit period and 15 higher risk nonpayroll disbursements totaling more than \$1 million. While all transactions that we reviewed were appropriate, the internal control weaknesses discussed above result in an increased risk that inappropriate disbursements could occur and not be detected.

## Wire Transfers

Wire transfers can disburse significant amounts of money, usually within minutes of being executed. Some banks offer online wire transfer capabilities allowing School district staff to initiate, authorize and transmit funds electronically without outside assistance from their depository. To protect District funds from unauthorized and improper wire transfers, it is essential that District officials have adequate controls in place to ensure that wire transfers are

<sup>5</sup> Journal entries are used to adjust accounting records.

<sup>6</sup> These regulations require that the monthly Treasurer's cash reports include the cash balance at the beginning of the month, receipts by source during the month, total disbursements during the month, cash-on-hand at the end of the month and a reconciliation with bank statements for each fund.

reviewed and authorized in a timely manner. Proper segregation of duties is critical for managing these types of transactions. At least two individuals should be involved in each electronic transaction to properly segregate the authorization and transmitting functions. The Board's regulations require that wire transfers be confirmed by a second authorized individual before money is wired and that all wire transfer notices be retained to support the transactions.

District officials make periodic wire transfers from two banks. The Business Manager was unaware she could initiate a wire transfer at both banks, which we determined by reviewing her online access screens. District officials had adequate preauthorization procedures in place for one bank. However, both the clerk and Business Manager were able to make wire transfers at the other bank without any secondary approval as required by District regulation.<sup>7</sup> The Business Manager and clerk both received an email from the bank after a transfer was made. However, because these wire transfers were not confirmed by a second authorized individual before money was wired, there is a risk that improper transfers could occur and go undetected.

## **User Access Rights**

To ensure proper segregation of duties and internal controls, financial software applications must allow users to have access to only those functions that are necessary to fulfill their job responsibilities. Having access controls in place prevents users from being involved in multiple aspects of financial transactions. Generally, a system administrator is designated as the person who has system oversight and control with the ability to add new users and change users' passwords and rights. With this ability, administrators are able to control and use all aspects of the software. A good system of controls requires that the system administrator's position be separate from the Business Office function.

The District's financial application has access controls that can restrict the ability of different users to access certain levels within the applications. However, District officials did not use these access controls to properly restrict the access levels of all users. The Business Manager<sup>8</sup> was granted full administrative rights to the financial application, which allows her to make additions to, deletions from and modifications to individuals' access rights in the financial application and was able to control and use all aspects of the financial application. As a result, there is an increased risk that staff could make unauthorized changes to the financial data or initiate inappropriate transactions which could remain undetected and uncorrected.

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<sup>7</sup> Although both the Business Manager and clerk have access to make transfers, the normal procedure is for the clerk to make the transfers.

<sup>8</sup> The clerk has limited administrative access rights.

The Board attempted to mitigate the risk associated with these weaknesses by assigning the Superintendent the ability to review audit trail reports generated by the financial accounting system on a quarterly basis. These reports include vendor payment and name change reports along with a payroll audit trail report. However, the Business Manager generates these reports and provides them to the Superintendent for review, which could provide the Business Manager with an opportunity to manipulate or conceal transactions from the printed reports. District officials could reduce this risk by providing the Superintendent with limited access rights to generate these reports independently from the Business Manager.

While we did not find any improper transactions, without adequate segregation of duties or compensating controls, there is a risk that unauthorized disbursements can be made without being detected.

## Recommendations

The Board should:

1. Periodically review the adopted regulations for cash receipt and nonpayroll disbursement procedures, update them if necessary and ensure that District officials comply with the regulations.
2. Ensure it receives the monthly Treasurer's cash reports.

The Board and District officials should:

3. Ensure that the District Clerk receives canceled check images and warrants to review during the bank reconciliation review process.
4. Require the periodic review of journal entries prepared by the Business Manager.
5. Ensure that users are granted only the access rights in the financial system that are needed to perform their job functions. The system administrator responsibilities, including granting and revising user access, should be assigned to an individual independent of any Business office functions.
6. Establish a process to be followed for wire transfers that requires the bank to contact an individual independent of the wire transfer process for authorization of all wire transfers.
7. Ensure the Superintendent has access to view the financial systems audit trail reports to independently complete a quarterly review of financial transactions.

**APPENDIX A**

**RESPONSE FROM DISTRICT OFFICIALS**

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

**HERMON-DEKALB CENTRAL SCHOOL**

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April 21, 2016

Office of the State Comptroller  
Syracuse Regional Office  
State Office Building, Room 409  
333 E. Washington Street  
Syracuse, NY 13202

Dear Sir or Madam:

We have received and reviewed your draft audit findings for Hermon-DeKalb Central School for the period July 1, 2014 to August 31, 2015.

Your auditor should be commended for his thoroughness and professionalism. We are appreciative of the courtesies extended by your auditor to our staff.

As a small School District with approximately 400 students enrolled in Pre K through 12<sup>th</sup> grade, we have a limited administrative staff responsible for the finances of the District. In this setting, segregation of duties is a challenge. We have taken what we considered to be appropriate measures to create mitigating controls to lessen the risk of improper handling of cash and to safeguard District assets.

Based on your audit, we will be reviewing our procedures for opportunities for improvement in this area.

We are assured, however, that your audit notes that "cash receipts and non-payroll disbursements we reviewed did not include any inappropriate transactions".

Thank you for this opportunity to improve our procedures.

Sincerely,



Mark White  
Superintendent

## APPENDIX B

### AUDIT METHODOLOGY AND STANDARDS

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

- We interviewed District officials and employees and reviewed Board policies, regulations and procedures in order to obtain an understanding of the procedures for cash receipts and nonpayroll disbursements.
- We reviewed users' access permissions to the financial software to determine whether access was appropriately restricted for Business Office staff based on the users' job duties.
- We reviewed the June 2015 bank reconciliations to determine if they were properly reconciled. We traced amounts shown on the reconciliations to trial balance reports, approved warrants, certified payroll reports, cash receipt reports, journal entries, bank statements and outstanding check listings. We determined if all outstanding checks on listings were actually outstanding on June 30, 2015.
- We randomly selected February 2015 for cash receipts testing. We traced all 85 cash receipts totaling \$275,652 from source documents, where available, to detailed deposit slips, deposits in the bank account and entries in the financial system to determine if all money collected and received was properly recorded and deposited intact in a timely manner.
- We traced February 2015 cafeteria and vending cash receipts from cafeteria reports and deposit slips provided by the cafeteria manager to deposits made into the District's school lunch account and to the bank.
- We traced all health insurance premiums due for February 2015 from the 2014-15 clerk's ledger to deposit slip data, deposits in the bank and electronic data from the financial system.
- We traced all February 2015 extra-classroom receipts from the student activity fund general ledger to complete and signed extra-classroom activity deposit forms to the bank deposits, District bank statements and back to student activity reports.
- We randomly selected November 2014 and March 2015 for nonpayroll cash disbursements testing. We traced 196 nonpayroll check disbursements totaling \$1 million from bank statements to canceled checks, approved warrants and postings in the District's financial system. We determined if the names and amounts on the canceled checks matched the District's records.
- We tested all 15 nonpayroll disbursements paid to the Business Manager or clerk during the same randomly selected months.
- We traced electronic cash disbursements for the same randomly selected months to bank statements, canceled checks, supporting vouchers and approved warrants. We determined if these disbursements were authorized and approved before payment.

- We scanned all District bank statements, excluding the net payroll account, for July 2014 for noncheck disbursements. We reviewed all 29 such disbursements totaling \$1.8 million and traced them to transfers in other District bank accounts or to certified payrolls. We selected this month because it was the first month of our audit period
- We reviewed the 54 journal entries totaling \$9.9 million recorded during the audit period that reduced cash accounts in the financial system to determine whether there was supporting documentation for the amounts recorded and whether the transactions were for appropriate purposes.

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

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