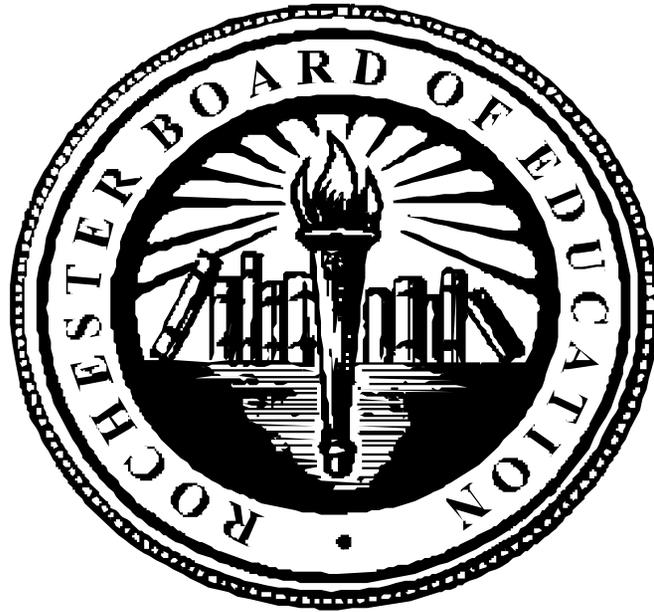


OFFICE OF AUDITOR GENERAL



Instrumental Music Review

January 2013



Instrumental Music Review

Office of Auditor General

OBJECTIVE:

To evaluate the operating control environment for the instrumental music program and ensure that procedures are sufficient to safeguard District assets.

BACKGROUND:

Part 100 Regulations of the Commissioner of Education require that every public school student in New York State be provided an opportunity to receive instruction to achieve the New York State Learning Standards. New York State Regulations Learning Standards for the Arts provides instructional requirements in the areas of Music, Dance, Theatre and Visual Arts. Rochester City School District offers a music instrument loan program to allow students to participate in instrument lessons. Families can rent instruments from the District's instrument inventory for a small deposit to enable their participation in the instrument program. Selected music teachers and schools maintain and administer the District's instrument loan program.

SCOPE:

We evaluated the processes and controls in place for the instrumental music loan program. We assessed the school's compliance with established processes and best practices such as inventory, cash management and bookkeeping. The period reviewed was limited activities in the 2011-12 school year.

CONCLUSION:

Detailed protocols and procedures were not in place to ensure that administrative requirements are met for the Instrumental Music Program. There was a lack of administrative support and monitoring to ensure that guidelines were being followed. Instrument Leases were neither completed in entirety, nor submitted to the Instrument Office by the stated due date. As a result, there was a lack of visibility to instruments in use and cash deposits received for instrument rentals. Cash receipts were not consistently documented or deposited. There was also no monitoring across the entire instrument process to verify the actual inventory on hand, determine if the cash receipts were deposited, or to ensure instruments were returned at the end of the school year. To fulfill these important tasks, resources must be assigned to perform these administrative functions.