



Ausable Valley Central School District

Internal Controls Over Selected Financial Activities

Report of Examination

Period Covered:

July 1, 2011 — May 31, 2013

2013M-299



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

February 2014

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 Ausable Valley Central School District, entitled Internal Controls Over Selected Financial Activities. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the General Municipal Law.

This audit's results and recommendations are resources for 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*



State of New York Office of the State Comptroller

EXECUTIVE SUMMARY

The Ausable Valley Central School District (District) is governed by the Board of Education (Board), which comprises seven 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 chief executive officer of the District and is responsible, along with other administrative staff, for the day-to-day management of the District under the direction of the Board.

Scope and Objective

The objective of our audit was to determine whether the District had established effective internal controls over departmental cash receipts and information technology (IT) for the period July 1, 2011 through May 31, 2013. Our audit addressed the following related questions:

- Are internal controls over departmental cash receipts appropriately designed and operating effectively to adequately safeguard District assets?
- Are internal controls over the District's IT system appropriately designed to protect electronic data?

Audit Results

The Board and District officials have not addressed all of the weaknesses related to the District's departmental cash receipts and IT system that we cited in our previous audit report.¹ As a result, the District is vulnerable to the possibility that errors and/or irregularities could occur that could have a negative impact on District finances and remain undetected.

The Board had not adopted comprehensive written policies and procedures providing guidance and internal controls over departmental cash receipts. Consequently, we found that \$42,031 in cash receipts had inadequate supporting documentation of the collections and \$11,429 in cash receipts were not remitted to the Business Office and deposited into District accounts in a timely manner. In addition, we found that open swim program cash receipts were not properly accounted for, were substituted by the open swim program coordinator with personal checks and were not all remitted to the Business Office for deposit. In fact, when we notified District officials of these discrepancies, the coordinator issued a personal check for \$393 to the District on August 8, 2013 for cash collections that were received during the 2011-12 fiscal year. The District's failure to establish adequate internal controls over departmental cash receipts increases the chance that District moneys could be lost or misused.

¹ *Ausable Valley Central School District – Internal Controls Over Selected Financial Activities (2010M-228)*

Internal controls over the District's IT system were not appropriately designed or operating effectively. We found that users were granted access to functions of the financial software applications that they did not need to fulfill their day-to-day job responsibilities. In addition, although the District's technology controls policy designates the Superintendent with the responsibility of assigning access rights (administrative rights) to the financial application, we found that the School Business Executive has been granted administrative rights to the financial application. Furthermore, audit logs were not generated and reviewed by someone independent of the Business Office's operations. As a result, there is an increased risk that inappropriate transactions could be initiated and remain undetected and uncorrected in a timely manner.

Comments of District Officials

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

Introduction

Background

The Ausable Valley Central School District (District) is located in the Towns of Ausable, Black Brook and Peru in Clinton County; the Towns of Chesterfield, Jay, Keene, Willsboro and Wilmington in Essex County; and the Town of Franklin in Franklin County. The District is governed by the Board of Education (Board), which comprises seven 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 chief executive officer of the District and is responsible, along with other administrative staff, for the day-to-day management of the District under the direction of the Board.

There are three schools in operation within the District with approximately 1,140 students and 275 employees. The District's budgeted expenditures for the 2012-13 fiscal year were \$28.3 million, which were funded primarily with State aid, real property taxes and grants.

The Board and District officials did not correct all of the deficiencies that were identified during our previous audit,² which included findings related to the District's weaknesses in its financial operations and information technology (IT). If the Board and District officials do not address the internal control weaknesses identified in this report, there is an increased risk that District assets will not be adequately safeguarded and that electronic data will not be properly protected.

Objective

The objective of our audit was to determine if the District had established effective internal controls over departmental cash receipts and IT. Our audit addressed the following related questions:

- Are internal controls over departmental cash receipts appropriately designed and operating effectively to adequately safeguard District assets?
- Are internal controls over the District's IT system appropriately designed to protect electronic data?

Scope and Methodology

We evaluated the District's internal controls over departmental cash receipts and information technology for the period July 1, 2011 to May 31, 2013. Our audit disclosed areas in need of improvement concerning IT controls. Because of the sensitivity of this information,

² *Ausable Valley Central School District – Internal Controls Over Selected Financial Activities (2010M-228)*

certain vulnerabilities are not discussed in this report but have been communicated to District officials so they could take corrective action.

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 is included in Appendix B of this report.

**Comments of
District Officials and
Corrective Action**

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

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of the General Municipal Law, Section 2116-a (3)(c) of the Education Law, and Section 170.12 of the Regulations of the Commissioner of Education, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and forwarded to our office within 90 days, 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.

Departmental Cash Receipts

The Board is responsible for establishing adequate internal controls to properly safeguard the District's cash assets. It is important for the Board to establish policies and procedures to provide assurance that departmental cash receipts are properly collected, safeguarded, accounted for and deposited. A well-designed system of controls over departmental cash receipts also provides for the timely supervision of those charged with handling moneys and a reliable accountability of cash collections immediately upon receipt.³ In addition, good business practice requires cash and checks to be deposited within five business days into District bank accounts to prevent the loss or misuse of cash. Under no circumstances should the District funds be substituted with employees' personal checks. Delays in depositing and recording cash receipts make cash more susceptible to theft or loss.

The Board had not adopted comprehensive written policies and procedures providing guidance and internal controls over departmental cash receipts, including cash collections received from the sale of scrap metal, PSAT test application fees and the District's open swim program. Consequently, we found that there was a lack of adequate internal controls over departmental cash collections. For example, we reviewed 30 cash receipts⁴ totaling \$43,815 and found that 20 receipts totaling \$42,031 did not contain adequate supporting documentation of the collections, such as duplicate press-numbered receipts or daily collections reports. As a result, District officials had no means to assure that all moneys collected at the departmental level were accounted for and properly remitted for deposit.

In addition, we reviewed the same 30 cash receipts totaling \$43,815 to verify whether the collections were accurately accounted for in the financial software application and deposited in a timely manner. We found that all 30 cash receipts were accurately accounted for in the financial software application and the same amounts had been deposited. Of the total, \$12,655⁵ had been deposited within five days of collection, but \$11,429⁶ was deposited more than five days after collection. For example, \$1,100 in cash that was collected on February 29, 2012 was not deposited until nine business days later on March 13, 2012. For the remaining \$19,731,⁷ District officials could not provide us with any documentation of the dates that these cash

³ For example, through the use of duplicate press-numbered receipts and daily collections reports

⁴ Composed of \$25,382 in checks and \$18,433 in cash. Refer to Appendix B for further information on our sample selection.

⁵ Composed of \$5,921 in checks and \$6,734 in cash

⁶ Composed of \$8,512 in checks and \$2,917 in cash

⁷ Composed of \$10,949 in checks and \$8,782 in cash

receipts had been collected. Therefore, we could not determine if this amount had been deposited in a timely manner. Because \$11,699 in cash either had not been deposited in a timely manner or could not be determined whether it had been deposited in a timely manner, the District had an increased risk that cash collected could have been lost or misused.

The District operates an open swim program (program) that starts in November and ends in March each fiscal year, with open swim sessions held on each Sunday and Wednesday at the District's middle/high school pool. The District established a rate of \$1 per session for children and \$2 per session for adults.

Moneys are collected at the sessions by student lifeguards and/or the open swim program coordinator (coordinator). A sign-in sheet is maintained for each session that contains the date of the session, name of the individual paying and their phone number, number of adults, number of children and amount of payment made. At the end of each session, the coordinator performs a reconciliation to ensure that the cash collections are in agreement with the sign-in sheet. If the coordinator was not present at the end of a swim session, a lifeguard would bring the sign-in sheet and cash collections to the coordinator's residence.

The coordinator told us that he retains the cash collections at his home, sometimes substitutes the cash collections with personal checks and periodically remits the cash collections and/or a personal check to the Business Office for deposit with the corresponding program sign-in sheets. For example, an \$82 personal check was included in the total of \$142 that the coordinator remitted to the Business Office on January 17, 2012, a \$50 personal check was included in the total of \$398 remitted on February 26, 2013 and the remittance made on April 3, 2013 consisted only of a \$137 personal check. District officials do not ensure that cash collections are remitted to the Business Office for each scheduled session and, therefore, have no assurance that all program moneys collected are properly remitted for deposit.

The District recorded \$142 in collections from the 2011-12 program sessions and \$719 from the 2012-13 sessions. Due to the weaknesses over program cash collections and the significant variance in recorded revenues between the 2011-12 and 2012-13 sessions, we reviewed all program cash receipts totaling \$1,281 from both sessions to verify that all cash collections were remitted to the Business Office and deposited. We found the following deficiencies:

- The coordinator remitted cash collections totaling \$142 to the Business Office for deposit once⁸ during the 2011-12 session,

⁸ On January 17, 2012

though the program was scheduled from November 27, 2011, through March 4, 2012. According to the program sign-in sheets, the District should have received an additional \$393 for sessions that occurred January 8, 2012, through March 4, 2012. When we notified District officials of this discrepancy, the coordinator submitted a \$393 personal check to the District on August 8, 2013.

- The coordinator did not remit an additional \$27 in cash collections to the Business Office that was collected during various session dates in our audit period. For example, \$21 was recorded as being received on January 9, 2013, but the coordinator did not remit corresponding cash collections to the Business Office for deposit.

District personnel's failure to properly account for departmental cash receipts and the lack of oversight by District officials resulted in the District being unable to account for all cash receipts, cash receipts not being remitted to the Business Office for deposit and District moneys being more susceptible to loss and misuse. Although we found relatively small dollar amounts missing, these deficiencies are indicative of a larger problem of weak internal controls over departmental cash receipts. Had the Board and District officials implemented corrective action to the findings in our previous audit report by establishing adequate internal controls over departmental cash receipts, the deficiencies that we found would likely have been prevented.

Recommendations

1. The Board should establish a comprehensive departmental cash receipts policy to ensure that the District collects moneys and issues receipts for and deposits moneys received properly.
2. District officials should ensure that the Business Office receives appropriate supporting documentation for all departmental cash receipts remitted for deposit and that District staff properly account for all departmental cash receipts.
3. District officials should ensure that cash and checks collected are deposited in a timely manner.
4. District officials should prohibit employees from substituting District cash receipts with personal checks.

Information Technology

The use of information technology affects the fundamental manner in which the District initiates, processes, records and reports transactions. An effective system of internal controls to safeguard computerized data includes restricting users' access to financial software applications to only those functions needed for individuals to perform their job duties. Such authorizations should preserve the proper segregation of duties so that the same person is not involved in multiple aspects of a financial transaction. In addition, District officials should periodically review audit logs (automated trails of user activity) to ensure that only authorized users have access to and are performing only those functions needed for their job duties.

Internal controls over the District's IT system were not appropriately designed or operating effectively. We found that users were granted access to functions of the financial software applications that they did not need to fulfill their day-to-day job responsibilities. In addition, although the District's technology controls policy designates the Superintendent with the responsibility of assigning access rights (administrative rights) to the financial application, we found that the School Business Executive has been granted administrative rights to the financial application. Furthermore, audit logs were not generated and reviewed by someone independent of the Business Office's operations. As a result, there is an increased risk that inappropriate transactions could be initiated and remain undetected and uncorrected in a timely manner. These deficiencies continued to exist even though our previous audit report cited similar internal control weaknesses over the District's IT system.

User Access Rights

To ensure proper segregation of duties and internal controls, the 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 oversight and control of the system 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 tax collection and financial applications have access controls that can restrict the ability of different users to access certain levels within the applications. However, the District did not use these access controls to properly restrict the access levels of all users in

either application. The tax collector, School Business Executive and payroll clerk have full access to the tax collection application, although only the tax collector's job responsibilities entail maintaining tax collection records on a daily basis. In addition, several users have been granted access to functions within the financial application that they do not need to fulfill their job responsibilities. For example, the School Business Executive has the ability to add or delete an employee and change pay rates; the Secretary to the Superintendent and School Business Executive both have the ability to enter, modify and delete leave accrual transactions; the payroll clerk, account clerk and accounts payable clerk have the ability to create journal entries; and the payroll clerk has the ability to create vendors, purchase orders and invoices. All of these employees do not need this level of access within the financial application to fulfill their job responsibilities.

In addition, although the District's technology controls policy designates the Superintendent with the responsibility of assigning access rights to the financial application, we found that the School Business Executive has been granted administrative rights to the financial application, which gives him the capability to make additions to, deletions of and modifications to individuals' access rights to the overall financial application. With this ability, the School Business Executive is able to control and use all aspects of the financial application, which creates the opportunity for the manipulation and concealment of transactions.

We reviewed tax collection and payroll payments, leave records, journal entries and accounts payable checks, as well as all data related to these entries and transactions within the tax collection and financial applications where users had more access than necessary, to verify whether the transactions were accurate and for appropriate District purposes.⁹ We found no exceptions with these transactions.

Although we did not find any discrepancies, because District personnel have access rights to the tax collection and financial applications that are not in accordance with their job duties, the District has an increased risk that staff could make unauthorized changes to the financial data or initiate inappropriate transactions which could remain undetected and uncorrected.

Audit Logs

It is essential for financial software applications to provide a means of determining, on a constant basis, who is accessing the system and what transactions are being processed. Audit logs (commonly known as audit trails) maintain a record of activity by application. The audit

⁹ Refer to Appendix B for further information on our sampling methodology for all of the samples that we reviewed.

log must provide information such as the identity of each person who has accessed the software application, the time and date of the access, what activity occurred and the time and date of sign off. Management or management's designee must review this audit log to monitor the activity of users who access the financial software applications. This tool provides a mechanism for individual accountability, reconstructing events and problem monitoring.

The District's tax collection application does not generate the reports needed to properly monitor financial activity. Although the District's financial application that is used to process all other financial transactions does have the ability to generate audit logs, the District does not generate any audit logs, and the District has not designated someone independent of the Business Office operations to review audit logs. This is a significant internal control weakness that could allow unauthorized activities to occur and go unnoticed and unresolved.

Recommendations

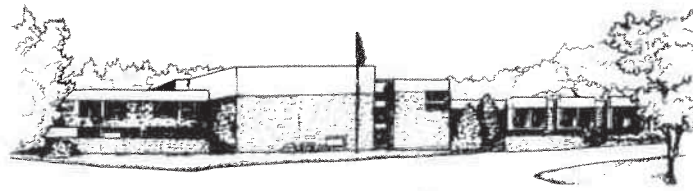
5. District officials should evaluate employee job descriptions and assign user access rights to match the respective job functions.
6. The Board should ensure that the Superintendent is the only individual who assigns user access rights to employees for the District's financial applications, as directed by the District's technology controls policy.
7. District officials should ensure that the tax collection application has the ability to create audit logs and other reports to monitor user activity.
8. The Board should designate someone independent of the Business Office's operations to review audit logs generated by the financial applications.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

Paul D. Savage II
Superintendent
1273 Rte. 9N
Clintonville, NY 12924
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(518) 834-2843 (fax)



Scott A. Brow
School Business Executive
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(518) 834-2867
(518) 834-9188 (fax)

AuSable Valley Central School District

February 19, 2014

NYS Comptroller's Office
Glens Falls Regional Office
One Broad Street Plaza
Glens Falls, NY 12801

RE: District Corrective Plan of Action

To Whom It May Concern,

Please find the attached AuSable Valley Central School District's Corrective Plan of Action for the July 1, 2011 through May 31, 2013 Audit. The District has reviewed the recommendations as outlined in the report and will make adjustments as recommended where ever possible. As previously stated in prior audits, it is difficult to meet all recommendations due to current staffing limitations. The District will continue its commitment to protecting District funds and assets.

Respectfully,

Scott R. Bombard
President, Board of Education

AuSable Valley Central School District

Corrective Action Plan Audit 2013M-299 July 1, 2011 – May 31, 2013

Introduction

The AuSable Valley Central School District has already begun the process of addressing several of the recommendations set forth by the Comptroller's Audit Team. The Board of Education has reviewed the recommendations and has the specific plan of action as follows:

Action Plan By Recommendation

I) Financial Operations:

Recommendation #1-4: Cash Receipts

Plan of Action: The Board will modify the current comprehensive cash receipts policy and practices to incorporate the audit report recommendations.

II) Information Technology:

Recommendation #5-6: District officials should evaluate employee job descriptions and assign computer system access rights to match the respective job functions. The Board should ensure that the Superintendent is the only individual who assigns user rights within the financial software.

Plan of Action: The Superintendent and the School Business Executive reviewed job descriptions and assigned computer rights accordingly as per the prior audit. The audit report has made some recommendations that the District cannot meet due to the lack of personnel. The Superintendent will be the only person with the ability to assign rights within the financial software.

Recommendation #7: Tax Collection software should have the ability to create audit logs.

Plan of Action: The District has contacted the tax software company and requested that the function of creating audit logs be written into the program. They are currently working on this.

Recommendation #8: The Board should designate someone independent of the Business Office operations to review audit logs generated by the computerized fiscal management system.

Plan of Action: The Board shall designate someone independent of the Business Office operations as the individual that reviews audit logs.

Conclusion

The Board of Education has already taken steps in response to the Audit report and will continue to do so over the next year. The Board is also working on final steps to address all areas outlined in the report. The AuSable Valley Central School Board of Education will continue our commitment to ensuring and safeguarding all District funds and assets.

Plan of Action adopted by the AuSable Valley Central School District Board of Education, dated February 19, 2014.

Paul D. Savage, II
Superintendent of Schools

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess the adequacy of the internal controls put in place by officials to safeguard District assets. To accomplish this, we performed an initial assessment of the internal controls so that we could design our audit to focus on those areas most at risk. Our initial assessment included evaluations of the following areas: financial oversight, cash receipts and disbursements, purchasing, payroll and personal services, and information technology.

During the initial assessment, we interviewed appropriate District officials, performed limited tests of transactions and reviewed pertinent documents, such as District policies and procedures manuals, Board minutes and financial records and reports. In addition, we reviewed the District's internal controls and procedures over the computerized financial databases to help ensure that the information produced by such systems was reliable.

After reviewing the information gathered during our initial assessment, we determined where weaknesses existed and evaluated those weaknesses for the risk of potential fraud, theft and/or professional misconduct. We then decided on the reported objective and scope by selecting for audit those areas most at risk. We selected departmental cash receipts and information technology for further audit testing.

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

- We interviewed District officials and employees and reviewed District policies and various financial records and reports related to departmental cash receipts to gain an understanding of the internal controls over departmental cash receipts and any associated effects of deficiencies in those controls.
- We reviewed a sample of 30 departmental cash receipts totaling \$43,815 that were remitted to the Business Office for deposit during our audit period to verify that they contained adequate supporting documentation, were accurately accounted for in the financial software application and were deposited in a timely manner. We selected 15 departmental cash receipts from manual duplicate receipts that were issued and 15 departmental cash receipts from cash receipts journals to complete our sample. The cash receipts were selected from various months during our 23-month audit period to provide a representative sample throughout the time frame of our audit period.
- We reviewed all open swim program cash receipts totaling \$1,281 during our audit period to verify whether all cash collections were remitted to the Business Office and deposited.

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

- We reviewed the District's technology controls policy with regard to the assignment of user access rights to the financial applications.

- We interviewed District officials and employees, reviewed user access reports for the tax collection and financial applications and physically inspected District Office employees' computer screens to determine which employees had access to the applications, each employee's access rights and whether the employees had access to functions that were not required for them to fulfill their day-to-day job duties.
- We reviewed a sample of 50 tax collection payments totaling \$73,117 that were recorded during our audit period to verify whether amounts entered in the tax collection application were deposited. Our review consisted of selecting a sample of 50 tax bills generated during our audit period and reviewing the corresponding tax collection payments that were recorded in the tax collection application. Our sample was selected by first selecting the tax collector's and all five Business Office employees' tax bills during both the 2011-12 and 2012-13 fiscal years for a total of 12 of the 50 tax collections payments in our sample. We then used a computerized random number generator to randomly select 19 tax bills for the 2011-12 fiscal year and 19 tax bills for the 2012-13 fiscal year to complete our total sample of 50 tax collections payments.
- We traced the names of a random sample of 20 individuals who received payroll payments during the 2011-12 fiscal year to personnel files to determine if they were legitimate employees. We used a computerized random number generator to select 20 individuals in the financial application who received a payroll payment during the 2011-12 fiscal year.
- We reviewed payroll payments totaling \$660,223 made to a sample of 10 employees during the 2011-12 fiscal year to verify whether amounts entered in the payroll agreed with input documents; that pay rates agreed with Board resolutions, employment contracts and/or collective bargaining agreements; and that gross pay was calculated correctly. Our sample was selected by first selecting all five Business Office employees and then selecting at random one employee from each of the following categories: Teacher, Administrator, Maintenance, Transportation and School Lunch.
- We reviewed a sample of 10 employees' leave records to verify whether amounts entered in the leave accruals agreed with input documents and that leave time credited and carried over agreed with Board resolutions, employment contracts and/or collective bargaining agreements. Our sample was selected by first selecting all five Business Office employees and then selecting at random one employee from each of the following categories: Teacher, Administrator, Maintenance, Transportation and School Lunch.
- We reviewed a random sample of 20 journal entries totaling \$6,223,543 that were recorded during our audit period to verify whether there was supporting documentation for the amounts recorded and that the transactions were for an appropriate purpose. We used a computerized random number generator to select 20 journal entries that were recorded in the financial application during our audit period.
- We traced a random sample of 20 accounts payable checks totaling \$18,625 that were issued during our audit period to verify whether they were included on a warrant (list of claims to be approved for payment) and were for an appropriate District purpose. We used a computerized random number generator to select 20 accounts payable checks that were recorded in the financial application during our audit period.

- We inspected the financial applications to determine whether they had the ability to generate audit logs. We then interviewed the School Business Executive to determine if the District generates audit logs and if the District has designated someone independent of the Business Office operations to review them.

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.

APPENDIX C

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