Office of the New York State Comptroller

Division of Local Government & School Accountability

The Academy Charter School

Board Oversight

Report of Examination

Period Covered:

July 1, 2012 — May 31, 2014

2014M-295

Thomas P. DiNapoli

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State of New York
Office of the State Comptroller

Division of Local Government and School Accountability

March 2015

Dear School Officials:

A top priority of the Office of the State Comptroller is to help school officials manage their schools efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support school operations. The Comptroller oversees the fiscal affairs of charter schools statewide, as well as charter schools' 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 school operations and Board governance. Audits also can identify strategies to reduce school costs and to strengthen controls intended to safeguard school assets.

Following is a report of our audit of the financial operations of the Academy Charter School, entitled Board Oversight. This audit was conducted pursuant to Article V, Section 1 of the New York State Constitution and the State Comptroller's Authority as set forth in Section 2854 of the New York State Education Law, as amended by Chapter 56 of the Laws of 2014.

This audit's results and recommendations are resources for school officials to use in effectively managing operations and in meeting the expectations of the taxpayers. 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

A charter school is a public school financed by local, State and federal resources that is not under the control of the local school board and is governed under Education Law Article 56. Charter schools have fewer legal operational requirements than traditional public schools. Most of the regulations for a charter school are contained in its bylaws, charter agreement, fiscal/management plans and the *Financial Oversight Handbook*[1] for those schools that are authorized by the Board of Regents of the State University of New York (SUNY).

The Academy Charter School (School) is located in the Town of Hempstead in Nassau County. The oversight for School operations is provided by the Board of Trustees (Board) which comprises ten members. The Board is responsible for the general management and control of the School's financial and educational affairs. The Executive Director (Director) is responsible, along with other administrative staff, for day-to-day School management under the Board's direction.

In 2009, the School entered into an administrative services agreement (agreement) with a management company, a for-profit corporation located in New York City. The management company assumes responsibility for aspects of the School's management and operations, including processing School payments and payroll. The School's Business Manager works with the management company to prepare claims, process checks and prepare financial reports for the Board. The School renewed its agreement with the management company in 2014.

The School was established in 2008 under SUNY authorization and provides education to approximately 490 students from kindergarten through grade six. The School's 2012-13 fiscal year operating expenditures totaled $7.6 million. These expenditures were funded primarily with revenues derived from billing public school districts for their resident pupils (98 percent of revenues) and from State and federal aid attributable to these pupils (2 percent).

[1] The Charter Schools Institute of the State University of New York publishes the *Financial Oversight Handbook* to provide SUNY-authorized charter schools assistance with navigating financial accountability. The Charter Schools Institute was created by the SUNY Trustees to assist them in carrying out their responsibilities of granting public school charters under the New York State Charter Schools Act of 1998.

Objective

The objective of our audit was to examine School operations in relation to the approval of contracts and review of payments to service providers to address the following related question:

- Did the Board ensure that service contracts and fees were properly monitored and approved?

Scope and Methodology

We examined the School's financial operations for the period July 1, 2012 through May 31, 2014. To determine whether service agreements starting on July 1, 2012 were approved by the Board, we extended our review of Board minutes back to January 1, 2012.

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 C of this report.

Comments of School Officials and Corrective Action

The results of our audit and recommendations have been discussed with School officials, and their comments, which appear in Appendix A, have been considered in preparing this report. School officials disagreed with certain aspects of our findings and recommendations in our report but indicated that they planned to implement some of our recommendations. Appendix B includes our comments on the issues raised in the School's response letter.

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and forwarded to our office within 90 days. 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 this plan available for public review in the Executive Secretary's office.

Board Oversight

The Board is responsible for safeguarding public funds intended for educational purposes. The Board should fulfill this responsibility by providing adequate oversight of transactions paid to service providers to ensure that public funds are used effectively and efficiently for School purposes. Complete and accurate monthly reports can help provide essential financial information that the Board can use to monitor the School's financial operations.

The Board did not approve contracts with the School's management company and information technology (IT) consultant and did not audit claims for these services. Additionally, the Board did not ensure that the management company provided abstracts (detailed lists of claims) in its monthly reports to clearly identify $1.9 million in payments made to the company and IT consultant. As a result, the School paid $950,631 to the management company for management fees and $193,221 to the IT consultant without Board approval. Moreover, the Board did not review or approve claims totaling $1.9 million. Because the Board does not provide adequate oversight of financial activities, it is limited in its ability to ensure that School funds are appropriately spent.

Contract Approval

The Board is responsible for signing and approving contractual agreements with vendors, such as its management company or IT service provider, and passing a resolution to document its approval. Individual Board members do not have the authority to unilaterally make decisions or approve contracts on the Board's behalf. Written contracts ensure that the School's interests are protected by clearly defining the nature of the service to be provided, cost of the service and terms and conditions for payment. Contracts should be approved by the Board and sufficiently detailed to determine proper billing rates. Detailed contracts are an essential control for the proper audit of claims to ensure that billed amounts are accurate and represent appropriate School expenditures.

The Board did not approve contracts and contract amendments with the School's management company and IT service provider. In June 2009, the Board Chair signed an agreement with the management company.[2] On July 1, 2012, the management company and School began operating under a new fee structure. However, the Board Chair

[2] During our exit conference, School officials presented us with Board minutes, dated June 1, 2009, containing a resolution that referred to the management agreement and Board policies that affected the management agreement. However, it is unclear if the resolution was intended to approve the management agreement or policies.

did not sign the new agreement with the management company, and the Board did not pass a resolution documenting its approval of the new agreement or fee structure.[3]

On January 17, 2014, 18 months later, the Board Chair signed a new agreement with the management company to indicate the School's approval of a new fee structure. However, the Board did not did not pass a resolution documenting its approval of the new agreement. During the time before the new contract was signed by either party, the School paid the management company $950,631 in management fees without Board approval.[4]

In April 2011, the former Business Manager signed an agreement with an IT consultant, but the Board did not pass a resolution documenting its approval of the agreement between the School and the IT consultant. The terms of payment for this vendor have changed three times since the initial agreement, including twice during our audit period, without documented Board approval. During our audit period, the School paid the IT consultant $193,221 in consulting fees without Board approval.

When the Board does not approve service contracts and contract amendments, it does not have any assurance that the terms of agreements are in the best interest of the School and that services will be obtained in the most prudent and economical manner. In addition, without a clearly defined and approved payment structure, the Board is unable to determine whether billed amounts are accurate and represent appropriate School expenditures.

Claims Audit

The Board is responsible for establishing adequate internal controls to ensure that all claims are audited to verify that costs paid are reasonable, appropriate and supported by adequate documentation. It is important for the entire Board to audit and approve all claims against the School, order the Treasurer to make payments for approved amounts and document its approval in the minutes of its proceedings. A thorough claims audit process verifies that all claims are properly itemized and contain sufficient documentation to determine the nature of the purchases, amounts represent actual and necessary School expenditures and payments comply with the School's purchasing procedures as outlined in its accounting and finance procedures manual (procedures manual). The audit and the approval of payments should occur before payments are rendered, including those made to the School's management company and IT vendor.

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[3] The new contract specified that, instead of the per-pupil fee structure outlined in the original contract, the School would pay an annual flat fee, which resulted in a lower annual cost.

[4] During our audit period, the School paid its management company a total of $1.2 million in management fees.

Management Company Payments – The agreement with the management company authorizes the management company to pay School expenditures on the School's behalf. The School's procedures manual requires the Business Manager to prepare check request forms (claim forms) and transmit them to the management company for payment. The procedures manual also requires the Business Manager, Principal, Executive Director, Board Chair or the management company's chief executive officer (CEO) or chief financial officer (CFO) to approve payments depending on the dollar value.[5]

Payments to the management company are not made in accordance with the procedures manual. Instead, the management company prepares claim forms for its own fees and reimbursement payments, and the management company's CEO approves the forms. This process bypasses any review by School officials and Board members. In addition, the entire Board does not audit claims and is not required to by the procedures manual.

We reviewed all payments totaling $1.6 million made to the management company during our audit period to determine whether the Board audited the claims before the payments were made. These payments comprised $1.2 million in management fees paid to the management company for services rendered and $390,684 in reimbursements paid to the management company for payments that it made on the School's behalf. None of the $1.6 million in payments had been presented to the Board for audit. In addition, the claims forms for these reimbursements generally were not itemized or did not have adequate supporting documentation and contained the vague description "pay down of miscellaneous expenses owed" to describe the expenditures. Also, payments totaling $150,542 did not have claim forms to indicate whether they had been approved, as required by the procedures manual.

We further reviewed reimbursements totaling $212,049[6] to determine if they were appropriate and supported by adequate documentation. School officials were unable to provide us with any supporting documentation for these payments. However, the management company was able to provide supporting documentation for nearly all

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5 The Business Manager can approve purchases up to $250, the Principal can approve up to $1,000, the Executive Director can approve up to $5,000 and the management company's CEO or CFO can approve more than $5,000. The Board Chair also approves purchases of more than $2,000.

6 Of the $390,684 in reimbursement payments, we selected for review any payment in excess of $40,000. This resulted in a sample of payments totaling $212,049, or 54 percent of total reimbursement payments made to the management company, and included all reimbursements without claim forms.

of the payments.[7] The management company should have provided this documentation to the School for review prior to making these payments on the School's behalf. In addition, because these reimbursements included payments made by the management company on the School's behalf for health, accident and disability insurance for School employees that did not have claim forms and invoices attached, no one would have been able to reconcile employees' payroll deductions with insurance invoices to ensure that they were paid for the correct employees or that the amounts paid were accurate. When we obtained the invoices from the management company's human resources division and compared them with payroll reports, we identified $5,096 in discrepancies between the sum of charges on the invoices and the amounts withheld from employees' payroll amounts.

<u>IT Consultant Payments</u> – The School's contract with its IT consultant indicated that the consultant would provide IT services and bill the School for any additional services and equipment not covered by the contract.

We reviewed all payments ($355,974) made to the IT consultant during our audit period to determine whether the Board audited the claims before the payments were made. These payments comprised $193,221 in contract payments for services rendered and $162,753 for other consultant services and equipment which were not included in the contract.[8] None of the $355,974 in payments had been presented to the Board for audit. School officials and Board members told us that the collective Board does not audit claims. Also, of the total amount paid to the consultant, the Board Chair was required to review payments totaling $117,659 but reviewed only $80,590 of this amount.

Of the remaining payments totaling $238,315, we found that the School had paid two totaling $738 without adequate supporting documentation that clearly described the work completed by the IT consultant. In addition, during our review of $193,221 in contract payments, we found that the School paid $2,792 more in service fees than the agreed contract rate.

Because the entire Board did not audit and approve claims prior to payment, the School has an increased risk that it may over- or underpay its management company or IT consultant for services rendered or could make purchases for non-School purposes.

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[7] With the exception of payments totaling approximately $1,000. During our fieldwork, the management company provided supporting documentation for charges totaling $158,767. Also, at the exit conference, it provided supporting documentation for an additional $52,282 in charges.

[8] These other services and equipment included IT services that were not part of the contract and equipment such as ceiling-mounted projectors, desktop computers and voice-over Internet protocol telephones.

Monthly Reports

The Board should receive complete and accurate monthly reports that provide detailed financial information that it can use to monitor the School's financial operations and payments to service providers. Monthly reports should include information related to the total number and amounts of claims to be paid, itemized vendor names, check numbers, dates and amounts to be paid to each vendor.

The management company prepares and presents monthly financial statements to the Board that consist of an income statement which reflects budget-to-actual amounts, balance sheet, statement of cash flows, capital expenditure report and a written report explaining significant variances. The management company does not include information that clearly identifies all School expenditures. For example, the School paid $390,684 to the management company as lump-sum reimbursement payments for making various smaller payments on the School's behalf, but the lump-sum payments were not identified on the monthly financial reports. Instead, the smaller amounts that make up the lump-sum payments were charged to various budget lines in the different reports that the management company provided to the Board. Because these payments were not clearly itemized, Board members did not have the opportunity to scrutinize either the lump-sum payments or the smaller expenditures that comprised the larger amounts.

Board members told us they examined the budget-to-actual amounts on the monthly budget income statement to determine the amounts paid to the management company for management fees. However, they were unaware that the School was making reimbursement payments to the management company. Likewise, the payments made to the IT consultant for contractual fees of $193,221 and other services and equipment fees of $162,753 also could not be clearly identified in the management company's monthly reports.

Because the Board did not request and review itemized expenditure reports or disbursement information and did not audit claims, the School has an increased risk that its funds could be lost or misappropriated. Without regular information showing all School expenditures, the Board has an increased risk that it would not be able to identify incorrect or improper payments.

Recommendations

The Board should:

1. Approve all contractual agreements and ensure that its approval is recorded in the Board minutes.

2. Ensure that contracts are properly executed with appropriate signatures in a timely manner.

3. Audit all claims against the School prior to payment, including those processed, approved and paid by the management company.

4. Require the management company to submit an itemized list of all payments it made on the School's behalf with its monthly reports.

The Business Manager should:

5. Reconcile employees' payroll deductions with insurance invoices and the management company's reimbursement requests to ensure that the correct amounts are deducted from employees' pay checks and reimbursed to the management company.

APPENDIX A

RESPONSE FROM SCHOOL OFFICIALS

The School officials’ response to this audit can be found on the following pages.

the ACADEMY Charter School
Learn, Lead and Serve

March 3, 2015

Ira McCracken
Chief Examiner
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APPENDIX A

RESPONSE FROM SCHOOL OFFICIALS

In response to the State Audit, the leadership of the School met with members of the State Examiners on February 12th, 2015.

Present were:

Chairperson of the Board of Trustees	Bishop Barrington Goldson
Executive Director	Mr. Wayne Haughton
Director of Operations	Ms. Donna Douglas
Business Managers	Mr. Washburn Martin
	Ms. Hope M. Chin

Contract Approval

We disagree with the auditor's finding or claim that the Board of Trustees ("Board") did not approve contracts and that the entire Board is responsible for signing and approving contractual agreements made with vendors.

See Note 1 Page 15

The management agreement that was in effect from 2009 was approved by the Board and the approval was corroborated by a Board resolution dated June 2009. The Board also provided a letter that fully disclosed to the school's authorizer, The State University of New York Charter Schools Institute ("CSI"), that Victory Education Partners ("VEP") was its management partner. The letter of full disclosure was addressed to David Hruby, the Associate VP of Finance of CSI. The letter to David Hruby was dated August 31,

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2009. The By-Laws of the school, Article II, Section 2C, also disclosed the relationship between the school and VEP.

Furthermore, it must be noted that the By-Laws of the school, Article II, Section 2B gives the Board the authority to create special committees to act on behalf of the Board. Article IV, Section 4 specifically created the Fundraising and Finance Committees. During the audit period, the Finance Committee was comprised of Board members, school administrators and the Board Chairperson. A Board Resolution that was dated December 2009, established a signature approval policy which authorized the Vice Chairperson to approve documents in the absence of the Board Chairperson. Consequently, the deliberation and approval of contracts by the Board Chairperson, Vice Chairperson or the Finance Committee members constitute proper approval of contracts.

See Note 2 Page 15

The school's Charter was reviewed and ultimately approved by CSI. It must be noted that the school complied with all suggested edits and/or recommendations that was made by CSI regarding the charter during the review process.

The management agreement that was signed by the Board Chairperson in 2009 was still in effect in 2012. The only change in 2012 was a modification to the rate structure. The new rate structure was the result of negotiations by the school and VEP that culminated in a lower fee than before, to the benefit of the school. The new rate structure was formally documented in a modification to the management agreement that was signed by the Board Chairperson in January 2014. The audit started in June 2014.

See Note 3 Page 15

The school's Charter or its By-Laws does not require the entire Board to approve or sign contracts. The Business Manager signed the contract for the Information Technology (IT) consultant and that person had the authority that was delegated by the Board.

See Note 1 Page 15

The IT Consultant is a Federal E-Rate certified vendor that provides IT maintenance services to the school's network and equipment. The equipment includes i-Pads, desktops, laptops, security and telephone system, and the purchase and installation of smartboards. Additionally, the IT Consultant's input is critical to the future planning process of the school's technology requirements.

Claims Audit/Monthly Reports

We disagree with the audit finding that there are inadequate internal controls over the approval of all claims for all payments. We also disagree with the audit recommendation that the entire Board should audit and approve all claims for payments. As the auditors pointed out in their report, the entire Board does not audit claims and they are not required to audit claims as per the school's financial policies, procedures, and controls manual.

See Note 4 Page 15

The procedures outlined in the manual require the Principal and certain Finance Committee members, including the Business Manager, Executive Director and the

Board/Vice Chairperson to view and approve individual claims for payment using a check request form. Consequently, we believe that the control procedures in place over the review and approval of claims for payments are adequate to allow or ensure that all claims are properly supported, reasonable and accurate.

See Note 5 Page 15

The Finance Committee reviews the annual budget and makes recommendations to the Board for their approval. The school would like to emphasize that payments to the two selected vendors cited by the audit, the management company and the IT consultant, are key line items in the budget because of the integral services that they provide.

See Note 6 Page 16

The contract with VEP authorizes them to withdraw its fees and reimbursement for payments made on behalf of the school. The withdrawals are only permitted if the cash outlays do not adversely affect the school. The school was notified by VEP of the withdrawals by a check request form with an appropriate approval. The Finance Committee receives and reviews a monthly financial reporting package which includes a Profit & Loss Statement, a Balance Sheet, a Cash Flow report, a Fixed Asset expenditure report and a detailed variance analysis. This is then presented at the Board of Trustees meeting. The year-to-date management fee expense is a line item in the Profit & Loss Statement that is closely monitored for compliance. VEP has provided all supporting documentation for withdrawals for fees and reimbursements.

See Note 7 Page 16

The review and approval of all claims for payments to the IT consultant follows the same procedures as outlined above.

See Note 5 Page 15

During the audit period, the school made about $356,000 in payments to the IT consultant. Of this amount, about $193,000 was for contract payments for services rendered and about $163,000 was for payment for other services and equipment. Of the $163,000, $104,000 was for payments made for the IT infrastructure relating to the middle school construction project.

The auditor states that the Board Chairperson had only reviewed $80,590. However, the School determined that based on the listing of invoices provided by the auditor, the total amount was $145,000. Of this $145,000, the Chairperson reviewed and approved the entire amount. The School is requesting that the amounts stated in this section need to be adjusted to reflect these updated amounts.

See Note 8 Page 16

The school will continue to seek to enhance the fiscal controls of its operation and in fact it has already started to make some changes to strengthen these controls. The first one was to establish a monthly check warrant that details each expenditure from the school's bank accounts. The second one was to establish a separate bank account for payroll and payroll related items such as deductions for payroll taxes, health benefits. Thirdly, all sub-committee meetings are required to formalize the proceedings of their meetings with written minutes.

Sincerely,

Wayne Haughton
Executive Director

APPENDIX B

OSC COMMENTS ON THE SCHOOL'S RESPONSE

Note 1

Our report does not state that the entire Board is responsible for signing contracts. The report states that the Board Chair signed an agreement with the management company in June 2009 and on January 17, 2014, and the former Business Manager signed an agreement with the IT consultant in April 2011, but the Board did not pass a resolution documenting its approval of these agreements. During our exit conference, School officials presented us with Board minutes, dated June 1, 2009, containing a resolution that referred to the management agreement and Board policies that affected the management agreement. However, it is unclear if the resolution was intended to approve the management agreement or policies. To provide proper oversight, the Board should have approved these agreements and clearly documented its approval with a resolution, which would be indicated in the Board minutes. After the Board approved the agreements, the Board Chair or other designee would then sign the agreements on the behalf of the Board.

Note 2

Our report does not question the Board Chair's authority to sign on the behalf of the Board. However, the Board must have the opportunity to deliberate and approve contracts before anyone signs an agreement or contract on its behalf.

Note 3

Although the audit started in June 2014, it covered the period from July 1, 2012 through May 31, 2014. School officials provided us with documents indicating that the management agreement took effect in 2012, but that the Board Chair did not sign the agreement until January 2014. In addition, the Board did not adopt a resolution to indicate its approval of the agreement.

Note 4

The Board is responsible for establishing adequate internal controls to ensure that all claims are audited to determine whether costs paid are reasonable, appropriate and supported by adequate documentation. Moreover, the School's bylaws require the Board to monitor the management company's budgetary, regulatory and financial performance with respect to School operations.

Note 5

The Board paid claims to the management company and IT consultant without reviewing them and without ensuring they had sufficient supporting documentation to indicate that they were proper School expenditures. Had the Board performed such a review, School officials would have had supporting documentation for payments made to the management company, and the School would not have paid the IT consultant at a higher rate than the contracted amount.

Note 6

A review of the School budget or budgetary performance is insufficient to adequately examine the School's expenditures. This level of review does not provide a detailed inspection of each claim and its supporting documentation to ensure that the charges are appropriate School expenditures.

Note 7

It is inappropriate for a vendor to approve payments to itself. The check request forms for payments to the management company were signed only by the management company executive who transferred the funds from the School's bank account to the management company. None of the School officials signed the form to indicate approval of the payments or the transfers or audited the claims before they were paid. Also, School officials were unable to provide us with any documentation to explain what the payments were for or why the funds were transferred.

Note 8

We identified payments totaling $117,659 made to the IT consultant that should have been reviewed by the Board Chair, according to the School's procedures manual. During our review of the claim forms attached to these payments, we found that payments totaling $80,590 were signed by the Board Chair to indicate his review and approval. The claim forms for the remaining $37,069 in payments were not signed.

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess the School's financial operations. During an initial assessment, we interviewed appropriate School officials and reviewed pertinent documents, such as School policies and procedures manuals, Board minutes and financial records and reports. Because the School's financial operations are handled by a management company, we also evaluated the School's relationship with the company.

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 professional misconduct. We then decided on the reported objective and scope by selecting for audit the area most at risk. We selected to review Board oversight over payments to service providers for further audit testing. Our audit included various procedures to gather relevant evidence concerning our stated objective, as follows:

- We reviewed the School's charter agreements, bylaws and Board meeting minutes to understand the School's operations.
- We reviewed the School's audited comparative financial statements for the 2011-12 and 2012-13 fiscal years.
- We interviewed management company personnel, Board members, the Executive Director and the Business Manager.
- We reviewed the School's management agreements with the management company dated 2009 and amended 2012.
- We reviewed the management company's reports that it submitted to the Board to determine the extent of its financial reporting to the School.
- We reviewed all claims that the School paid during our audit period to its IT service provider. We then reviewed associated invoices to determine whether the payments made were based on a service agreement or were other payments. We also reviewed the invoices to determine whether the payments were for legitimate School expenditures.
- We reviewed all claims that the School paid during our audit period to its management company to determine whether the payments made were based on the service agreement or were reimbursements for third-party fees paid by the management company on the School's behalf. We then selected to review all reimbursement payments above $40,000 and examined them to determine whether they were legitimate School expenditures.

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

APPENDIX D

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