Office of the New York State Comptroller

Division of Local Government & School Accountability

Downtown Ithaca Business Improvement District

Disbursements

Report of Examination

Period Covered:

January 1, 2011 — October 5, 2012

2012M-252

Thomas P. DiNapoli

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State of New York
Office of the State Comptroller

Division of Local Government
and School Accountability

April 2013

Dear Downtown Ithaca Business Improvement District Officials:

A top priority of the Office of the State Comptroller is to help local government officials manage government resources efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of local governments statewide, as well as 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 operations and business improvement district governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard local government assets.

Following is a report of our audit of the Downtown Ithaca Business Improvement District, entitled Disbursements. 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 local government 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 Common Council of the City of Ithaca (City) created the Downtown Ithaca Business Improvement District (DIBID) in 1996. A business improvement district (BID) is a geographic area in which a special assessment is imposed on benefited properties for improvements made within the BID, operation and maintenance of the BID, and for certain additional services. For example, funds raised for the BID may be used to, among other things, promote and enhance the downtown business district through advertising and marketing. The powers of BIDs are set forth in General Municipal Law (GML). In 2011, the DIBID received $347,875 from special assessments on approximately 200 taxable parcels, generated an additional $176,901 from promotional events, and received $91,000 in government funding, for a total of $615,776 of total income.

The DIBID is a not-for profit corporation that operates under the Downtown Ithaca Alliance (DIA) and is charged with the revitalization, development, promotion, and management of the downtown Ithaca area. The DIA is governed by a 24-member Board of Directors (Board) which comprises 10 members who represent property owners in the DIBID, five members who represent commercial tenants, one residential tenant member, three City members, one County member, and four non-voting members. While the Board is responsible for the overall operation of the DIA, the Board has appointed an Executive Director to manage the day-to-day operations of the DIBID. The Executive Director is responsible for overseeing, managing, and supervising staff. Further, the Board has assigned all financial duties, including authorizing disbursements and signing checks, to the Executive Director.

The DIA employs six full time employees[1] and hires interns seasonally. The DIA also contracts with a bookkeeper to maintain its accounting records. During our audit period, the DIBID made 1,612 disbursements totaling $1,402,658.

Objective

The objective of our audit was to review the Executive Director's oversight of the processes and procedures governing the disbursement process to determine whether disbursements were for appropriate DIBID purposes. Our audit addressed the following related question:

- Did the Executive Director ensure that disbursements were for proper purposes?

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[1] The Executive Director, an Associate Director, Office Manager, Events Manager, Manager of Operations and Retail, and a Communications and Design manager

Scope and Methodology

We examined processes and procedures governing the disbursement process and the disbursements of the DIBID for the period January 1, 2011, to October 5, 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 are included in Appendix B of this report.

Comments of Local Officials and Corrective Action

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

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, pursuant to Section 35 of the General Municipal Law. 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 City Clerk's office.

Disbursements

The Board has adopted a policy that requires each disbursement be only for DIA purposes and be paid only from check requests that are supported by an invoice or bill. When certain key financial duties are performed by one person, then additional oversight should be in place to ensure that DIA assets are adequately secure and that the Board's policies are followed. Additionally, employees should be paid only for hours worked at agreed upon wages, which are supported by adequate documentation.

The Executive Director did not ensure that disbursements were for proper DIBID purposes. He did not ensure that claims for payments had sufficient supporting documentation that would provide proof that they were for valid DIBID expenditures. In addition, the Executive Director did not provide proper oversight of the disbursement process by monitoring the use of his signature stamp and the work performed by individuals who performed incompatible financial duties, or by reviewing payroll to ensure that it was accurate.

We scanned all of the 1,033 non-payroll DIBID-related checks that the DIA disbursed during our audit period and judgmentally selected 20 checks totaling $12,850 to determine whether they were for valid DIBID purposes.[2] Of these 20 checks, we found that six totaling $3,316 did not have sufficient documentation. Although DIA officials provided explanations for these expenditures, which appeared to be reasonable DIBID expenditures, without proper supporting documentation such as receipts, invoices, or bills attached to the claims, taxpayers do not have any assurance that these moneys were used for valid DIBID purposes.

Signature Stamp – The Executive Director must ensure that his signature is not used to make payments that have not been approved. The Executive Director told us he reviews the supporting documentation for each check disbursement before he signs each check. However, the Associate Director told us that DIA employees routinely use a rubber stamp with the Executive Director's signature to sign handwritten checks. The Executive Director did not know that the employees used his signature stamp on a routine basis. All six staff members in the DIA office have access to check stock and can write handwritten checks. The check stock is located in an unlocked desk drawer in the Executive Director's unlocked office. Considering that the only actual control in place that could detect and prevent errors

[2] Refer to Appendix B for further information on our sample selection.

and/or irregularities is the Executive Director's signature, the mere existence of the signature stamp considerably weakens that control.

Segregation of Duties – A major weakness in internal controls exists when the same individual maintains the accounting records, has the opportunity to write and sign checks, and performs bank reconciliations. The bookkeeper creates checks,[3] records disbursements (vendor payments and payroll) in the accounting system, reconciles the recorded cash balances with adjusted bank balances, and prepares monthly reports summarizing the DIA's financial activities for the Board.[4] The Executive Director does not provide adequate oversight over the bookkeeper's work, such as reviewing bank reconciliations, canceled checks, and bank statements, to ensure that all DIBID transactions had supporting documentation and were for a valid DIBID purpose.

These incompatible financial duties are further compromised because the Executive Director, Associate Director, and bookkeeper all have access to the accounting program through a shared user name and password. This means that if any one of these three individuals initiated an inappropriate transaction in the accounting software, no one would be able to trace it back to the actual individual who performed the transaction.

Payroll – Effective controls over payroll ensure that payroll duties are segregated properly so that no one person controls all phases of the payroll process, employees provide adequate documentation of their hours worked, and supervisors review and approve all employee hours worked. The Executive Director should review payrolls to ensure that employees are paid according to Board-approved pay rates and only for the hours that they worked.

The Executive Director did not properly oversee payroll processing. The Office Manager controlled all aspects of the payroll process without any oversight. The Office Manager maintains a record of leave available for each employee and reports the hours that each employee should be paid for each pay period to the payroll vendor. He also reports any new employees, any changes in wage rates, and other adjustments to the payroll vendor without any oversight

[3] Although the bookkeeper does not have check-signing authority, she does have access to the Executor Director's signature stamp.

[4] While the Finance Committee reviews the monthly reports in total, this is not an effective control to mitigate the bookkeeper's incompatible financial duties, because the Finance Committee does not review the underlying documentation that would provide support for these reports. And, because the bookkeeper is a member of the Finance Committee, this means that she is reviewing and approving her own work.

by the Executive Director or the Board. The Executive Director did not review the payrolls or provide any other oversight of the Office Manager's payroll duties. Concentrating key payroll duties with one individual – without providing adequate oversight of those duties – increases the risk that the DIA could over or under pay employees, or pay fictitious employees, and not detect or correct these errors.

Also, the Executive Director did not ensure that employees' personnel files contained signed documentation to indicate Board-approved pay rates, employee-selected tax withholdings (W-4 forms), or employment eligibility (I-9 forms). We reviewed the personnel folders for five part-time DIBID employees[5] and found that none of the personnel files for these five individuals contained documentation of their W-4 forms or I-9 forms. Without sufficient documentation on file, DIA officials cannot ensure that the DIA is paying employees at Board-approved rates, tax withholdings are correct, and that DIA employees are eligible to be employed in the United States.

We also reviewed the gross pay for four employees[6] and found that none of the personnel files for these four individuals contained documentation of their pay rates and none of their timesheets were signed by either the employee or their supervisor, or both, to indicate the accuracy or approval of hours worked. In addition, we requested five leave request forms for leave taken by the Office Manager and the Associate Director during our audit period to ensure that leave indicated on their timesheets was accurate, but the Executive Director was unable to provide us with the leave requests. Without detailed, accurate, and approved records of hours worked and leave taken, the DIA has an increased risk that it may pay employees for hours that they did not work and/or leave that they had not earned or accrued.

Recommendations

1. The Executive Director should require adequate documentation prior to disbursing a check.

2. The Executive Director should control his signature stamp.

3. The Executive Director should segregate incompatible financial duties so that no one person controls all of cash disbursement functions. If it is not practical to segregate duties, the Executive Director should oversee the work of the individuals who perform incompatible financial duties.

4. The Executive Director should require that each employee with access to the financial software have a separate user account and assign user access based on job duties.

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[5] See supra, note 2.

[6] Ibid.

5. The Executive Director should review the payroll to ensure that all employees are paid at proper Board-approved rates and for hours actually worked and that withholdings are accurate, or the Executive Director should delegate this review to someone who is not involved in the payroll process.

6. The Executive Director should ensure that each employee's personnel file has sufficient documentation to support their pay rates, tax withholdings, and employment eligibility status.

7. The Executive Director should ensure that employees and their supervisors sign timesheets and that employees submit leave time requests. The Executive Director should retain submitted leave time requests to provide documentation for leave accrued and used.

APPENDIX A

RESPONSE FROM LOCAL OFFICIALS

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

Downtown ITHACA
downtown ithaca alliance

DATE:	March 28, 2013
TO:	Office of the State Comptroller
FROM :	Michael Cannon, President, Board of Directors Gary Ferguson, Executive Director
RE:	POLICY AND PROCEDURES AUDIT OF THE ITHACA DOWNTOWN BUSINESS IMPROVEMENT DISTRICT, INC. (DOWNTOWN ITHACA ALLIANCE): FORMAL RESPONSE LETTER AND CORRECTIVE ACTION PLAN

On behalf of the Ithaca Downtown Business improvement District, Inc. (also known as the Downtown Ithaca Alliance or DIA), we want to thank the State of New York Office of the State Comptroller's (OSC) for its procedures and policies review/audit of our organization. This was an extensive audit that lasted approximately six weeks and involved considerable time and effort on the part of the OSC as well as DIA staff. Your brief audit report provides seven recommendations for our organization that can strengthen our financial accountability, making the DIA stronger and sounder.

We have reviewed the draft report and its recommendations at both the staff and board level (Executive and Finance Committees). Based on this review, we have prepared this combination response letter and corrective actions plan. We have no material problems with the current draft report. We did send OSC staff in Binghamton one memorandum requesting a change and clarification in wording, which was accommodated.

Our response and corrective actions are predicated on several basic precepts:

- That the DIA is a not-for-profit business improvement district (BID), and not a municipality;
- That the DIA is small organization, with a limited financial capacity for risk mitigation;
- The DIA Finance Committee meets monthly and conducts extensive reviews of the budget, Quick Books reports, disbursements, and potential conflicts of interest.
- That the DIA is, never-the-less, an organization dedicated to and concerned with minimizing and mitigating potential financial risk on behalf of its constituent rate payers and the broad community in general;

- That wherever possible, the DIA will endeavor to strengthen its financial policies and procedures.

For each of the seven recommendations in the audit report we prepared a response and plans for corrective actions.

1.The Executive Director should require adequate documentation prior to disbursing a check.

Response: It is our understanding that not all documentation was properly filed with financial records and OSC auditors therefore found some files without backup documentation. We agree that files should contain all appropriate backup documentation. The DIA has instituted a check request form for all checks to be issued and requires some form of corresponding backup documentation of the expense (bill, credit card receipt, etc.).

All checks at the DIA currently go through a process where they are (1) requested by a staff person and/or we have been sent a bill/invoice; (2) coded and reviewed by the Executive Director or his designee for appropriateness and for proper chart of accounts coding; and (3) written/created by the DIA bookkeeper for subsequent review and signature by the Executive Director prior to disbursement.

Corrective Action: The DIA requires that each request for a check contain the following: (1) a check request form that outlines the date, vendor, amount, reason for the expense, person requesting the check, and the chart of account line to which the check should be billed; and (2) backup documentation that shows the expenditure (credit card bill, invoice, staff memo). To ensure that each check has the necessary backup documentation, beginning in April 2013 we will require the following protocol: (a) that no check be signed by the Executive Director or Board signatory without a check request form and appropriate backup documentation and (b) that all written and disbursed check requests for that month be placed in a folder for one final month end review by the Executive Director prior to filing to ensure that appropriate documentation exists for each check.

2. **The Executive Director should control his signature stamp.**

Response: We agree with this finding. The signature stamp was originally created to accommodate the many downtown dollars gift certificate paper checks that were processed by the DIA. In 2011, the DIA switched to electronic gift cards that do not require manual signatures and are now independently tracked by a third party vendor. The signature stamp was thereafter only used for infrequent and sporadic instances when the Executive Director and/or Board signers were not available and checks had been pre-approved, such as during weekend special events.

Corrective Action: The signature stamp has been retired and destroyed.

3. **The Executive Director should segregate incompatible financial duties so that no one person controls all of cash disbursement functions. If it is not practical to segregate duties, the Executive Director should oversee the work of the individuals who perform incompatible financial duties.**

Response: Over the past years, the DIA Finance Committee had worked to spread financial duties so that the Executive Director would not have sole control over the financial process. This involved using a professional independent, third party bookkeeper. Under our prior protocol, the Executive Director could write checks as appropriate, sign checks, but not make entries into financial records. The entry of data into the financial [redacted] system was the sole responsibility of the independent bookkeeper. It is important to note that the bookkeeper does not have check signing authority and is not asked to determine the validity of each check request. That authority is vested in the Executive Director or his designee.

The OSC Audit team was concerned that this protocol vested too much authority in the independent bookkeeper. We appreciate the caution suggested by the OSC team and will modify our protocol to better split duties.

Corrective Action: The 2013 DIA budget and staffing plan calls the reallocation of personnel that will provide some additional segregation of duties. To offer an extra level of segregation, beginning in April 2013, primary financial data entry duties will be transferred to our Director of Operations, Kris Lewis. Included in this assignment will be review of check requests and monthly invoices, check writing, recording deposits, and financial data input. Each month the Director of Operations will review this work with the bookkeeper to ensure that there are no questions or issues regarding entries. Both the bookkeeper and Director of Operations will "not" have check signing authority. The bookkeeper will be responsible for reconciliations and monthly reports. This revised process will create some redundancy, but will provide the suggested separation of duties.

4. The Executive Director should require that each employee with access to the financial software have a separate user account and assign user access based on job duties.

Response: While this recommendation makes sense, there are some limitations inherent to our accounting software package, [redacted]. Our version of this popular small business/nonprofit software package does not have a read only option that allows users to obtain specific information. It does allow for separate access codes and can provide several levels of access. [redacted] is industry standard accounting software for small businesses and nonprofits. We are not aware of another comparable package for nonprofit organizations.

Corrective Action: Beginning in April 2013, we will issue separate access password codes for the users of our Quick Books financial software. Each user will also be assigned a designated level of access. The bookkeeper and Director of Operations will need to be able to make data entries and hence require full access; the Executive Director and the Associate Director will have partial access suitable for reading and reports. Note that our [redacted] software is unable to provide users who need some level of detailed information with a read only alternative. As has been the practice, authorization to make changes or entries into the system is vested only in the bookkeeper and now the Director of Operations. Both the Executive Director and the Associate Director are not vested with data entry authority. That authority will be reconfirmed by our Board Executive and Finance Committees. We are willing to try this partial access approach to see if the staff leadership of the organization can work without full access to all data.

5. The Executive Director should review the payroll to ensure that all employees are paid at proper Board-approved rates and for hours actually worked and that withholdings are accurate, or the Executive Director should delegate this review to someone who is not involved in the payroll process.

Response: In the past, either the Executive Director or his designee has collected payroll hours from staff and submitted them either in writing or by phone to the payroll company preparing checks. Each year the Executive Director confirms payroll rates with the payroll company and is responsible for notifying them of any changes or modifications. OSC auditors cautioned that we should do additional checks to be certain payroll hours and rates are accurate and appropriate. We understand and concur with this recommendation.

Currently, employees prepare and sign payroll time sheets at or near the end of each pay period. These time sheets are collected, reviewed, and called into our payroll company (Pay Chex) by a designee of the Executive Director.

Corrective Action: To add an extra layer of review and oversight, the following changes will be made to the payroll process. First, effective April 1, 2013, hourly employee time sheets will need to be reviewed and initialed by the employee's direct supervisor. Second, prior to submitting payroll data to the payroll company, the compiled reports will be reviewed by the Executive Director or the Associate Director for accuracy and appropriateness. A summary payroll form for the pay period will be prepared and will be initialed by either the Executive Director or Associate Director.

6. The Executive Director should ensure that each employee's personnel file has sufficient documentation to support their pay rates, tax withholdings, and employment eligibility status.

Response: The OSC found some files without all appropriate forms. We concur with the recommendation.

Corrective Action: We have reviewed all active personnel files to be certain they contain the necessary and appropriate forms and documentation. Files that are short will be corrected, adding new copies of documents as necessary. The Executive Director will also conduct an annual review of personnel files to ensure that files contain needed documentation.

7. The Executive Director should ensure that employees and their supervisors sign timesheets and that employees submit leave time requests. The Executive Director should retain submitted leave time requests to provide documentation for leave accrued and used.

Response: The DIA timesheet procedures have been evolving over time. Timesheets are completed by staff, even salaried staff, to reflect days and hours worked. Due to the small nature of the organization and office, leave requests were handled more informally, with most occurring via email, but not methodically compiled. We understand and agree with the OSC recommendations to tighten these procedures.

Corrective Action: To address the issues raised above, the following will be instituted effective April 1, 2013. First, timesheets/payroll forms for all hourly employees will be reviewed and signed/initialed by their direct supervisor prior to submission for payment. Second, all timesheets must be signed by the employee to be processed. This is a current requirement, but will be reiterated to ensure compliance. Third, the DIA has begun using a more formal form for leave requests. Employees will complete this form and it will be signed by the Executive Director or his designee. Forms will be compiled by year for permanent record keeping.

If you have any questions or require any further information or clarification about any of these corrective actions, please contact Gary Ferguson at (607) 277-8679 or gary@downtownithaca.com or Board president Michael Cannon at (607) 273-7428 or MCannon@TompkinsTrust.com.

Cc: Svante Myrick. Mayor, City of Ithaca
Steve Thayer, Comptroller, City of Ithaca
Brett Pennefeather, Treasurer, Downtown Ithaca Alliance
Board of Directors, Downtown Ithaca Alliance

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to examine financial information to determine if only authorized DIBID disbursements were made during our audit period. To accomplish our audit objective and obtain valid and relevant audit evidence, we performed the following procedures:

- We interviewed DIBID officials about existing internal control systems over disbursements, including payroll and user access rights to the financial software.

- We reviewed the February 2011 and July 2012 bank reconciliations and compared them to the corresponding bank statement ending balances and financial software ending balances and attempted to trace the outstanding checks to the subsequent bank statements to ensure that they had cleared or to the journal entries for voided checks.

- We obtained all the canceled check images for checks disbursed during our audit period and reviewed them for all payments made to the bookkeeper, unusual vendors, or cash. We judgmentally selected 10 of the larger check payments made to the bookkeeper totaling approximately $7,800 and 10 checks made out to unusual vendors or "cash" totaling $5,050 and traced them to the financial software, monthly report to the Board, and to supporting documentation such as invoices or contracts to determine whether they were recorded properly, reported to the Board, and adequately supported as DIBID expenses.

- We reviewed the payroll journals for the period of January 27, 2011, to September 28, 2012, for employees who were not known regular employees of the DIBID, and selected a sample of five part-time individuals. We reviewed their personnel folders to verify that they had withholding documentation on file and were eligible to be employed in the United States.

- We reviewed the gross pay for both individuals (the Executive Director and Office Manager) who were authorized to call the payroll vendor to make payroll changes during our audit period and for the Associate Director and Cleaning Ambassador for the November 2011 payroll totaling $6,220 and for the May 2012 payroll totaling $7,590 and traced these amounts to information included in their personnel files to determine whether were paid at Board-approved rates and for hours actually worked according to their timesheets.

- We reviewed all 15 withdrawals from the DIA's bank account totaling almost $2,000 made by the payroll vendor during January 2011 and June 2012 and traced these amounts to the bank statements, invoices, and the payroll vendor's contract to determine whether they were supported and agreed with the contracted rate.

- We also attempted to trace a sample of leave requests for the Office Manager and the Associate Director to the leave accrual records, but the Executive Director was unable to provide us with the leave requests during our fieldwork. We chose to review the leave requests for these two individuals because they were authorized to contact the payroll vendor to indicate the number of hours that employees worked and should be paid for.

We conducted this performance audit in accordance with generally accepted government auditing standards (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 C

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