



# Saugerties Central School District Extra-Classroom Activities

## Report of Examination

Period Covered:

July 1, 2015 – December 31, 2016

2017M-77



Thomas P. DiNapoli

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# State of New York Office of the State Comptroller

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## **Division of Local Government and School Accountability**

July 2017

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 Saugerties Central School District, entitled Extra-Classroom 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 New York State General Municipal Law.

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

Respectfully submitted,

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



## State of New York Office of the State Comptroller

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### EXECUTIVE SUMMARY

The Saugerties Central School District (District) is located in the Towns of Saugerties, Ulster and Woodstock in Ulster County. The District is governed by the Board of Education (Board), which is composed of nine elected members. The Board is responsible for the general management and control of District financial and educational affairs. The Superintendent of Schools is the chief executive officer and is responsible, along with other administrative staff, for the District's day-to-day management under the Board's direction.

The District's budget appropriations for the 2016-17 fiscal year were approximately \$61 million, funded primarily with State aid, sales tax, real property taxes and grants. During our audit period, the District had 54 extra-classroom activity clubs with recorded receipts of \$728,450 and disbursements of \$645,271.

#### **Scope and Objective**

The objective of our audit was to review District officials' management of extra-classroom activities for the period July 1, 2015 through December 31, 2016. Our audit addressed the following related question:

- Did District officials ensure that extra-classroom activity cash receipts and disbursements were properly accounted for?

#### **Audit Results**

District officials need to improve internal controls to help ensure that extra-classroom activity cash receipts and disbursements are properly accounted for. We reviewed 76 cash receipts totaling \$128,101 collected by 13 clubs<sup>1</sup> and found that central treasurers<sup>2</sup> deposited these collections in a timely manner. However, student treasurers did not maintain adequate supporting documentation for collections totaling \$127,553. As a result, District officials do not have adequate assurance that student treasurers are adequately accounting for all collections or remitting them to the central treasurers in a timely manner.

Student treasurers did not collect sales tax on all applicable sales. Faculty advisors were not aware that sales tax needed to be collected on certain sales. As a result, tax was not collected or remitted to the central treasurers and the annual sales tax returns were not filed with the New York State Department of Taxation and Finance.

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<sup>1</sup> See Appendix B for information on our sampling methodology.

<sup>2</sup> The central treasurer position for extra-classroom activities differs from that of a District Treasurer.

We reviewed 154 disbursements totaling \$135,634 made from 13 extra-classroom activity accounts and found that all these disbursements were recorded in the central treasurers' records. However, 12 student treasurers did not record 145 cash disbursements totaling \$134,341. Further, central treasurers made 25 disbursements totaling \$37,217 and student treasurers' requested 117 disbursements totaling \$80,817 without proper supporting documentation. As a result, District officials are unable to determine whether the actual amounts disbursed are for legitimate extra-classroom activity purposes.

Our review of extra-classroom activity records disclosed that most student treasurers did not maintain cash receipt and disbursement ledgers. Additionally, student treasurers did not prepare profit and loss statements for fundraising activities. Further, the Board did not appoint a faculty auditor to periodically compare student ledgers with central treasurer ledgers and investigate and resolve differences. As a result, students may miss the opportunity to learn the business aspect of extra-classroom activities and there is an increased risk that errors or irregularities could occur and remain undetected.

### **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 findings and indicated they plan to take corrective action.

# Introduction

## Background

The Saugerties Central School District (District) is located in the Towns of Saugerties, Ulster and Woodstock in Ulster County. The District is governed by the Board of Education (Board), which is composed of nine elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools is the chief executive officer and is responsible, along with other administrative staff, for the District's day-to-day management under the Board's direction.

The District operates six schools with approximately 2,555 students and 530 employees. Budget appropriations for the 2016-17 fiscal year were approximately \$61 million, funded primarily with State aid, sales tax, real property taxes and grants.

Extra-classroom activities are generally student clubs whose financial support is raised and spent by students. During our audit period, the District had 54 extra-classroom activity clubs with recorded receipts of \$728,450 and disbursements of \$645,271.

## Objective

The objective of our audit was to review District officials' management of extra-classroom activities. Our audit addressed the following related question:

- Did District officials ensure that extra-classroom activity cash receipts and disbursements were properly accounted for?

## Scope and Methodology

We examined extra-classroom activity records for the period July 1, 2015 through December 31, 2016.

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

## Comments of District Officials and Corrective Action

The results of our audit and recommendations have been discussed with District officials, and their comments, which appear in Appendix A, have been considered in preparing this report. District officials

generally agreed with our findings and indicated they plan to take corrective action.

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of General Municipal Law, Section 2116-a (3)(c) of New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, with a copy forwarded to the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The Board should make the CAP available for public review in the District Clerk's office.

## Extra-Classroom Activities

The New York State Commissioner of Education's Regulations are intended to safeguard extra-classroom activity funds and provide school districts with the opportunity to teach students good business procedures through participation in handling such funds and operating a successful business. The New York State Department of Education (SED) published a pamphlet that provides guidance for those responsible for managing and accounting for these funds.<sup>3</sup> The Board must follow this plan or implement its own plan, which includes rules and regulations for conducting, operating and maintaining extra-classroom activities and safeguarding, accounting and auditing all money received.

The District has six central treasurers<sup>4</sup> (one at each of the four elementary schools, the junior high school and the high school) who maintain custody of all extra-classroom funds. The District has 57 faculty advisors who guide and advise students in planning extra-classroom financial budgets. Faculty advisors also provide oversight for depositing and disbursing money, recordkeeping and verifying the student treasurer ledgers are complete and accurate. The District's 54 student treasurers are more directly involved in receiving and requesting disbursement of money and responsible for maintaining a ledger showing all receipts and disbursements and a daily cash balance.

District officials need to improve internal controls to help ensure that extra-classroom activity cash receipts and disbursements are properly accounted for. Although central treasurers deposited collections in a timely manner, student treasurers did not maintain adequate supporting documentation for cash receipts totaling \$127,553. Student treasurers did not collect sales tax on all applicable sales and faculty advisors were not aware that sales tax needed to be collected on certain sales.

In addition, 25 disbursements totaling \$37,217 made by the central treasurers and 117 disbursements requested by student treasurers totaling \$80,817 lacked the proper supporting documentation. Student treasurers, generally, did not maintain cash receipt and disbursement ledgers and none of them prepared profit and loss statements for fundraising activities. Further, the Board did not appoint a faculty auditor to periodically compare student ledgers with central treasurer ledgers and investigate and resolve differences.

<sup>3</sup> *Safeguarding, Accounting, and Auditing of Extra-classroom Activity Funds* pamphlet is available at [www.p12.nysed.gov/mgtserv/accounting/docs/ExtraclassroomActivitiesJanuary2015.pdf](http://www.p12.nysed.gov/mgtserv/accounting/docs/ExtraclassroomActivitiesJanuary2015.pdf).

<sup>4</sup> The central treasurer position for extra-classroom activities differs from that of a District Treasurer.



## Collections

Students are responsible for collecting money and remitting these amounts to the central treasurers for deposit. When collecting money, students should issue duplicate press-numbered receipts or use some other method to document the source, date, amount and purpose of cash collected, such as a daily sales report. When students remit collections to the central treasurers for deposit, student treasurers, with the help of faculty advisors, are required to complete deposit summary statements indicating the composition, source, date and amount of collections including the portion to be allocated for sales tax, if applicable.

Student treasurers should remit collections to the central treasurers as soon as possible and provide adequate documentation to support the amounts collected. Student treasurers are also responsible for retaining copies of all records submitted to the central treasurers and recording all receipt activity in a ledger. The central treasurers should issue duplicate press-numbered receipts to student treasurers to document the transfer of money and retain all supporting documentation for the amounts collected.

We reviewed 76 cash receipts totaling \$128,101, collected by 13 clubs,<sup>5</sup> remitted to the central treasurers for deposit during our audit period, to determine whether the collections were adequately supported, accounted for and deposited intact in a timely manner. All these collections were accurately accounted for in the central treasurers' ledgers and the collections were deposited intact. Although central treasurers deposited cash collections in a timely manner, adequate supporting documentation was not maintained because student treasurers did not always use duplicate receipts to document money received. For example:

- Student treasurers did not use duplicate press-numbered receipts or daily sales reports to document the receipt of 74 collections totaling \$127,553.
- While the faculty advisor for the Key and yearbook clubs maintained records for \$12,577 received (in cash, check or internet payments) and the sources of these funds, this information was not forwarded to the central treasurer.
- The student treasurer and faculty advisor at one elementary school did not fill out or sign the deposit summary statement and the central treasurer at another elementary school had the student treasurers pre-sign the deposit summary statements.

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<sup>5</sup> See Appendix B for information on our sampling methodology.

- Three central treasurers did not issue duplicate receipts to the student treasurers when they received money from them for deposit. As a result, 24 receipts totaling \$18,716 did not have a duplicate receipt to document the money received by central treasurers from various clubs.

Because student treasurers did not maintain adequate supporting documentation for collections, District officials are unable to ensure that students are adequately accounting for all collections or remitting them to the central treasurers in a timely manner. Additionally, when press-numbered receipts are not issued for all collections, there is an increased risk that errors could occur and not be detected or corrected in a timely manner.

## **Sales Tax**

A school district is not exempt from the provisions of New York State Sales Tax Law whenever it becomes the vendor of services or property ordinarily sold by private persons. The SED pamphlet outlines the activities that require the collection and remittance of sales tax. Faculty advisors should know which activities their clubs undertake that are subject to sales tax and take steps to see that all sales tax information is accurately recorded and provided to the central treasurers.

The central treasurers should maintain records for the amount of sales tax collected separately from other club funds and ensure the sales tax collected is remitted with a sales tax return filed annually with the New York State Department of Taxation and Finance. In addition, District policy states, without exception, clubs and activities are prohibited from using the District's tax exemption identification number.

We reviewed deposit summary statements during our audit period for 13 clubs to determine whether any sales were subject to sales tax. Student treasurers did not collect and remit sales tax to the central treasurers on any applicable sales. For example, clothing sold at the student store, food sold at home sporting events and certain fundraising activities were taxable but sales tax was not collected on these sales. This occurred because the faculty advisors were not aware of the requirement to collect sales tax. As a result, central treasurers did not file any annual sales tax returns with the State. Furthermore, some clubs purchased items, such as candles, lumber and tee shirts, using the District's tax exempt status and were not charged sales tax, which is prohibited by District policy.

District officials are unable determine the amount of sales transactions that required collecting sales tax because the amounts collected by clubs are grouped together. For example, concession receipts are totaled but the amount of taxable items sold are not separated

from non-taxable items. Sales tax was not collected because faculty advisors told us they were unaware of sales tax procedures as outlined in the SED pamphlet and District policy.

## **Cash Disbursements**

Central treasurers should disburse money only after receiving disbursement (payment) orders signed by a student treasurer and faculty advisor. In addition, disbursements should be adequately supported by documentation, such as itemized receipts or invoices, to ensure that purchases made are for appropriate purposes. Duties should be segregated by dividing tasks so one individual does not control all aspects of a transaction. If segregating duties is impractical, compensating controls should be implemented, such as requiring an independent review of transactions. Student treasurers should maintain ledgers to account for all disbursements.

The District extra-classroom activity policy adequately addresses the proper use of disbursement (payment) orders. However, District officials did not enforce this policy or provide sufficient oversight of the disbursement process. We reviewed 154 disbursements totaling \$135,634 made from 13 extra-classroom activity accounts during our audit period to determine whether these transactions were accurately recorded, supported by approved payment forms, adequately documented and for appropriate club activities. While the central treasurers accurately recorded all these disbursements, we found the following discrepancies:

- Twelve student treasurers did not record 145 cash disbursements totaling \$134,341.
- Twenty-five disbursements totaling \$37,217 made by central treasurers and 117 disbursements requested by student treasurers totaling \$80,817 lacked proper supporting documentation.
- District officials do not have adequate assurance that 78 disbursements totaling \$35,975 were for proper extra-classroom activities due to the nature of the expenditure or the lack of supporting documentation. For example, these purchases included library books, a dolly cart and various faculty and classroom supplies. While these purchases were for proper District purposes, we question whether they were for extra-classroom activity use.
- One central treasurer performed all aspects of the check disbursement process with little oversight.

We reviewed another 24 disbursements totaling \$48,810 paid from extra-classroom accounts for reimbursements made to faculty

advisors for items purchased with personal credit cards or for requested refunds. Most of these reimbursements were for a class trip and various purchases at a wholesale club chain. While the central treasurers recorded all of these transactions, eight reimbursements totaling \$28,213 did not have sufficient supporting documentation for District officials to determine whether the reimbursements were for proper purposes.

When cash disbursements are not supported by sufficient supporting documentation, District officials are unable to determine whether the actual amounts disbursed are for legitimate extra-classroom activity purposes. As a result, there is an increased risk of misuse of these funds. Further, when one individual performs all aspects of the disbursement process without adequate oversight, funds could be disbursed for improper purposes and may go undetected.

### **Extra-Classroom Activity Records**

Each extra-classroom activity club should have a student treasurer and faculty advisor who are responsible for maintaining independent accounting records of receipts and disbursements that include daily running cash balances. It is important for faculty advisors to guide the student treasurers in entering information into their ledgers and to periodically check the student treasurers' account balances.

In addition, SED recommends that there be a faculty auditor to periodically compare student treasurer ledgers with the central treasurers' ledgers to verify agreement between the ledgers and investigate any discrepancies. Student treasurers also should prepare profit and loss statements for all fundraising activities to analyze the profitability of those activities.

We reviewed the student treasurers' records for 2015-16 and 2016-17 for 13 clubs to determine whether they were adequately maintained and whether profit and loss statements were prepared for fundraising activities. While the student treasurer for the Cahill elementary student council maintained adequate records for both years, we found discrepancies with records of other student treasurers. In addition, the Board did not appoint a faculty auditor to periodically compare student ledgers with central treasurer ledgers and investigate and resolve differences.

- Although some faculty advisors prepared an informal profit and loss statements for specific fundraisers, these statements lacked supporting sales or disbursement records. Student treasurers did not prepare any profit and loss statements for fundraising activities.
- Records for three clubs were either disposed of or could not be located for the 2015-16 school year. The faculty advisors told

us they relied on the central treasurers' ledger to determine account balances.

- Faculty advisors were the primary custodians of club ledgers for three clubs in 2015-16 and five clubs in 2016-17.
- Six clubs maintained no records and the faculty advisors told us they were not aware they needed to keep independent records.

Although the District had adequate policies that describe how participants in the extra-classroom activities should maintain their records, these policies were often not followed or enforced. Moreover, many of these weaknesses were previously identified by the Districts' independent auditor and remained uncorrected.

When student treasurers do not prepare profit and loss statements, students miss the opportunity to learn the business aspect of extra-classroom activities. Additionally, if club ledgers are not maintained or do not agree with the central treasurers' ledger, there is an increased risk that errors or irregularities could occur and remain undetected.

## **Recommendations**

District officials should ensure:

1. Central treasurers, faculty advisors and student treasurers are adequately informed about the District's cash receipts policies and procedures, follow the specific requirements for the receipt of funds and maintain adequate and appropriate accounting records.
2. Central treasurer duties are adequately segregated or implement compensating controls if segregating duties is impractical.

Central treasurers should:

3. Issue duplicate press-numbered receipts for all activity fund receipts that are remitted for deposit.
4. Require student treasurers to remit supporting documentation and signed disbursement forms when requesting extra-classroom activity funds for payments.

Faculty advisors should:

5. Ensure the student treasurers issue duplicate receipts or use some other method to adequately document the source, date,

amount and purpose of the collections, such as a daily sales report.

6. Ensure that the central treasurers receive supporting documentation for all extra-classroom activity cash receipts that are remitted for deposit and that the student treasurers properly account for all extra-classroom activity cash receipts.
7. Ensure that student treasurers reconcile final fundraising activity, compare the items purchased and sold to the cash collected and recorded and prepare profit and loss statements.
8. Monitor all club sales subject to sales tax, ensure student treasurers include, collect and remit sales tax on applicable sales and ensure central treasurers file annual sales tax returns with the State.
9. Require student treasurers to maintain cash disbursement ledgers.

The Board should:

10. Appoint a faculty auditor to ensure that the central treasurers, faculty advisors and student treasurers comply with District policy.

## **APPENDIX A**

### **RESPONSE FROM DISTRICT OFFICIALS**

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

# SAUGERTIES CENTRAL SCHOOL DISTRICT

Call Box A, Saugerties NY 12477 Telephone: (845) 247-6520; Fax: (845) 246-7126

*Office of the Superintendent*

June 30, 2017

Tenneh Blamah  
Chief Examiner of Local Government and  
School Accountability  
Office of the State Comptroller  
Newburgh Regional Office  
33 Airport Center Drive, Ste. 103  
New Windsor, NY 12553

Dear Ms. Blamah:

Saugerties Central School District is in receipt of the Draft Audit Report for the period July 1, 2015 – December 31, 2016 relating to Extra-Classroom Activities. This also confirms that an exit conference was held June 13, 2017 at 1:00 p.m. in the District Office.

The District thanks the Office of the State Comptroller for the time and evaluation of the District's fiscal management. We would like to thank the auditors conducting our audit for their professionalism, thoroughness and courtesy. The audit process was a positive experience and we welcome the opportunity to review and strengthen our financial practices and oversight.

Please accept this letter as the District's response to the Draft Audit findings.

## AUDIT RECOMMENDATIONS:

### Extra-Classroom Activities

#### **District Officials should ensure:**

1. Central treasurers, faculty advisors and student treasurers are adequately informed about the District's cash receipts policies and procedures, follow the specific requirements for the receipt of funds and maintain adequate and appropriate accounting records.
2. Central treasurer duties are adequately segregated or implement compensating controls if segregating duties is impractical.

#### **Central Treasurers should:**

3. Issue duplicate press-numbered receipts for all activity fund receipts that are remitted for deposit.
4. Require student treasurers to remit supporting documentation and signed disbursement forms when requesting extra-classroom activity funds for payments.



**Faculty Advisors should:**

5. Ensure the student treasurers issue duplicate receipts or use some other method to adequately document the source, date, amount and purpose of the collections, such as a daily sales report.
6. Ensure that the central treasurers receive supporting documentation for all extra-classroom activity cash receipts that are remitted for deposit and that the student treasurers properly account for all extra-classroom activity cash receipts.
7. Ensure that student treasurers reconcile final fundraising activity, compare the items purchased and sold to the cash collected and recorded and prepare profit and loss statements.
8. Monitor all club sales subject to sales tax, ensure student treasurers include, collect and remit sales tax on applicable sales and ensure central treasurers file annual sales tax returns with the State.
9. Require student treasurers to maintain cash disbursement ledgers.

**The Board should:**

10. Appoint a faculty auditor to ensure that the central treasurers, faculty advisors and student treasurers comply with District policy.

The district will develop a corrective action plan (CAP) in response to the above findings together with an implementation schedule.

In conclusion, the Saugerties Central School District appreciates the recommendation in the draft report by the staff of the State Comptroller's Office. We continually look for ways to maintain the quality educational programs of our District and to be fiscally responsible to the community.

Sincerely,

  
Seth Turner  
Superintendent of Schools

  
Robert Thomann  
President, Board of Education

## APPENDIX B

### AUDIT METHODOLOGY AND STANDARDS

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

- We interviewed District officials and reviewed SED guidance and the District's policy for safeguarding, auditing and accounting for extra-classroom activity funds.
- We judgmentally selected and reviewed the records of 14 extra-classroom activity clubs (one of the clubs had no activity during our audit period, therefore our testing was limited to 13 extra-classroom activity clubs) or 25 percent of all clubs. Our sample consisted of one club from each elementary school (4), the two clubs from the junior high school with the highest cash receipt activity and the six clubs from the high school with the highest cash receipt activity. We randomly selected and reviewed the cash receipts and disbursements of two additional clubs.
- We compared the clubs' deposit slips with the central treasurers' accounting ledger to determine whether the information agreed.
- We traced the receipts to the bank statements and tested deposits to determine whether they were made in a timely manner (within five days of central treasurers receiving money from student treasurers).
- We reviewed deposit summary statements for the previously selected 13 clubs to determine whether applicable sales tax was collected, recorded in the central treasurers' records and student treasurers' cash receipts ledgers and adequately supported.
- We reviewed the central treasurers' accounting ledgers to determine whether the payee and amounts agreed with the disbursement (payment) order and sufficient supporting documentation was maintained.
- We determined whether disbursements were recorded in the student treasurers' ledgers and proper supporting documentation was maintained. We reviewed the supporting documentation to determine whether the disbursement was for a proper extra-classroom activities.
- We reviewed disbursements paid to the faculty advisors, student treasurers, central treasurers and school principals to determine whether proper supporting documentation was maintained and the disbursement was for a proper extra-classroom activities.

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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