

Ravena-Coeymans-Selkirk Central School District

Extra-Classroom Activity Funds and Admissions

APRIL 2021



OFFICE OF THE NEW YORK STATE COMPTROLLER
Thomas P. DiNapoli, State Comptroller

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Report Highlights

Ravena-Coeymans-Selkirk Central School District

Audit Objective

Determine whether the Ravena-Coeymans-Selkirk Central School District's (District) extra-classroom activity (ECA) and event admissions funds were adequately safeguarded and properly accounted for.

Key Findings

ECA and event admission funds were not adequately safeguarded or properly accounted for.

- District officials did not provide adequate oversight of ECA and admission event collections.
- ECA club collections and disbursements and sporting event admission records lacked adequate supporting documentation and reconciliations were not performed.
- District officials conducted four ECA audits that identified poor collection controls. However, District officials did not implement the faculty auditor's recommendations.

Key Recommendations

- Ensure ECA funds are handled in accordance with District policies and SED procedures, and that clubs implement faculty auditor recommendations.
- Ensure student treasurers maintain adequate supporting documentation.
- Develop and implement policies and procedures to ensure admissions revenue is adequately safeguarded and accurately recorded and provide sufficient oversight for the cash collection, remitting and deposit processes.

District officials generally agreed with our recommendations and have initiated, or indicated they planned to initiate corrective action.

Background

The District serves the Towns of Coeymans, Bethlehem and New Scotland in Albany County and New Baltimore in Greene County.

The District is governed by a nine-member Board of Education (Board) that is responsible for the general management and control of the District's financial and educational affairs.

The Superintendent of Schools is the District's chief executive officer and is responsible for recommending to the Board the staff necessary to fulfill duties related to ECA funds, including the central treasurer, faculty auditor and faculty advisors.

The high school ticket collector (ticket collector) collects admission fees for sporting events and reports deposit information to the District Treasurer (Treasurer).

Quick Facts

ECA club receipts for the audit period	\$331,496
ECA club disbursements for the audit period	\$127,006
Number of ECA clubs	27
Students	1,797

Audit Period

July 1, 2018 – February 29, 2020

Extra-Classroom Activity Funds and Admissions

ECA funds are administered by and for the benefit of the students. Students raise and spend these funds to promote the general welfare, education and morale of all students and to finance the normal and appropriate extracurricular activities of the student body. Money is usually collected by students from a number of sources (e.g., admissions, membership dues and sales) and is spent as they see fit within established regulations.

The Board appoints faculty advisors, central treasurers and a faculty auditor to oversee and account for ECA funds. Faculty advisors guide club officers in planning and financial recording and reporting of activities. They are responsible for verifying the balance of club accounts, and approving all statements of deposit and disbursing orders given to the central treasurer. The high school and middle school central treasurers have custody of all funds for their respective clubs. The central treasurer signs checks, which also require the respective building principal's signature, and deposits promptly all funds received. The faculty auditor examines the books and records of the clubs semiannually to ensure they are accurate, supported and up to date.

How Should Clubs Document Activities?

The Regulations of the Commissioner of Education (Regulations) of the New York State Education Department (SED) were formulated to safeguard ECA funds and provide schools with the opportunity to teach students good business procedures through participation in handling the funds and operating a successful business. The Regulations require the Board to adopt and District officials to implement policies and procedures to protect ECA funds. The SED published *The Safeguarding, Accounting and Auditing of Extra-Classroom Activity Funds*,¹ a pamphlet that presents a plan for managing and accounting for ECA funds.

When collecting money, students should issue duplicate press-numbered receipts or use some other method to adequately document the source, date, amount and purpose of the collections, such as a daily sales report. Before remitting collections to the central treasurers, the student treasurers, with the help of faculty advisors, are required to complete statements of deposit, indicating: the club or activity name; date; source of the collection; the amount of bills, currency and checks; the amount of the deposit; and the balance prior to and after the collection. Copies of these records, signed by the student treasurer, faculty advisor and central treasurer, should be retained along with all other documentation supporting the collections. Additionally, club minutes from meetings can be a source of support for planned activities and decisions made. Collections should be deposited in the same form and manner as received and as a best practice within five days of receipt.

¹ Available at: <http://www.p12.nysed.gov/mgtsserv/documents/ExtraclassroomActivities-January2019reviewed.pdf>.

When making disbursements, student treasurers and faculty advisors should complete and sign a disbursing order which includes the order date, vendor name, which club is asking for the disbursement, the current balance, the amount of disbursement and the balance after the disbursement. The student treasurer and faculty advisor must include supporting itemized receipts from vendors or invoices and retain copies of these records along with other documentation supporting the disbursements for the central treasurer to approve the disbursing order and prepare the check. Student treasurers are also responsible for maintaining detailed ledgers of receipts and disbursements and should prepare profit and loss statements for each fundraising activity.

Clubs Lacked Supporting Documentation

Collections – We reviewed 118 statements of deposit totaling \$131,600 and found that club officers did not maintain adequate support for collections. Specifically, while each statement of deposit was traced to student activity treasurer and central treasurer ledgers, 83 deposits (70 percent), totaling \$97,343, lacked adequate support to determine whether collections were accurately and completely remitted and deposited. For example:

- Sixth grade field trip receipts totaling \$6,544 lacked a roster or count of participants and cost information.
- A high school drama club ticket sales receipt had the amount of \$3,045 crossed off with a re-written total \$2,005 that lacked an explanation and support for how many tickets were sold and at what price.
- A Class of 2019 \$1,699 candy fundraiser receipt had no support for how many items were sold and at what price.

There were verbal explanations for some of the missing information, and the Business Manager told us that after she was made aware of the high school drama club discrepancy, she performed the collection at the door for one of the following events. Because of the incomplete forms combined with the central treasurers' failure to retain duplicate deposit slips, we could not determine whether 12 collections, totaling \$7,672, were remitted and deposited intact. Additionally, 11 collections, totaling \$11,796, were not deposited within five days of receipt including one that was deposited 33 days after receipt, and student treasurers did not prepare profit and loss statements for any of the tested activities.

Disbursements – We examined 186 disbursements totaling \$120,003 to determine if they were appropriately authorized and adequately supported. We found that 32 disbursements, totaling \$16,284, were not adequately supported because they lacked a description of the activity, list of attendees, quantities of items purchased, detailed invoices or shipping documentation. Additionally, 28

... 83 deposits (70 percent), totaling \$97,343, lacked adequate support ...

... 28 disbursing orders, totaling \$18,977, were missing at least one or more required signatures ...

disbursing orders, totaling \$18,977, were missing at least one or more required signatures (i.e., student activity treasurer, faculty advisor and/or central treasurer's signature), and eight disbursements totaling \$1,706 were not reflected in the club ledgers.

Additionally, club officers did not maintain adequate records (i.e., meeting minutes) detailing fundraising and disbursement decisions. All 15 clubs we reviewed lacked adequate detail in their minutes regarding election of officers or how clubs decided to raise or disburse funds. Minutes we were provided generally contained only attendance of students at the meetings and minimal description of proceedings.

This occurred because, although the Board policy states that ECA funds should be handled in accordance with the financial procedures illustrated by SED guidance, faculty advisors did not follow, and did not ensure students followed, available guidance. Furthermore, central treasurers did not ensure these procedures were followed.

When collections and disbursements are not adequately supported, officials cannot ensure all money collected was accounted for, properly remitted and deposited timely and intact, and there is an increased risk that disbursements are not for a valid purpose. Furthermore, students are not learning appropriate business practices and are also missing out on instructional opportunities by not preparing profit and loss statements or preparing adequate minutes.

How Should Clubs Monitor Financial Activity?

Proper monitoring of financial activity begins in the clubs. Monitoring determines whether or not designed policies and procedures are effectively implemented. When providing guidance to club officers, faculty advisors should monitor use of the required forms to ensure student activity treasurers understand their responsibilities and provide supervision for ECA collections, disbursements and recordkeeping.

More specifically, club balances should be monitored on an on-going basis. Required forms, including the statement of deposit and disbursing order, enable student activity treasurers and faculty advisors to verify the club's balance before remitting collections or requesting a disbursement. Central treasurers should also provide similar monitoring to ensure required forms are complete so that the level of funds is known at time of deposit and sufficient funds are available at the time of disbursement.

Additionally, the central treasurers should provide the faculty auditor with a complete monthly statement of the accounts showing the balance for each activity and the total balance for all accounts. The faculty auditor should also review

... [S]tudents
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student activity treasurers' ledgers periodically, in order to compare to the balance shown on the central treasurers' reports. The District's annual audit should also include the ECA fund and clubs should implement recommendations made by the independent auditor and faculty auditor.

Clubs Did Not Always Verify Available Balances

Although the statements of deposit allowed for the student activity treasurers to document the balance before deposit and the new available balance, student activity treasurers did not complete the form for 87 (74 percent) of the 118 statements of deposit we tested, totaling \$96,589. Specifically, while the deposit amount was documented, the change in cash balance was not. Additionally, the faculty advisors and central treasurers did not verify this information, or the completeness of the form, before signing and depositing the collections.

Similarly, while disbursing orders had space for the unencumbered balance as well as a "Verification of Available Balance By Faculty Sponsor" section to document, among other things, the balance forward and the available balance after the payment, the student activity treasurers did not complete the form for 153 of 186 disbursing orders (82 percent), totaling \$104,033, and faculty advisors did not perform the verification. Similar to collections, while the disbursement amount was documented, the change in cash balance was not. Central treasurers also did not ensure the completeness of the form.

Not verifying club balances impedes the club's and the central treasurer's ability to effectively monitor club activity and increases the risk that errors will occur and go uncorrected and funds may not be available for disbursements. Additionally, without ongoing monitoring of club balances, there is an increased risk that balances on the monthly statements provided to the faculty auditor will not agree with student activity treasurers' ledgers.

Clubs Did Not Implement Faculty Auditor Recommendations

During our audit period, the faculty auditor performed four ECA club audits and provided letters of results and recommendations to the central treasurers, the Business Manager and the faculty counselors (building principals). In each of the letters, the faculty auditor noted ECA training was provided for faculty advisors and central treasurers. Specifically, outside specialists provided training on two occasions during our audit period and one that occurred prior to our audit period. The faculty auditor also noted in July 2019 that the SED pamphlet was shared with all faculty advisors and that the District encouraged the use of various forms (i.e., ticket reconciliations and profit and loss statements).

The faculty auditor reviewed the trial balance report from each central treasurer and compared it to student ledgers, and also reviewed bank reconciliations and

determined whether balances agree to the sum of all clubs. Additionally, the faculty auditor reviewed inactive clubs to identify clubs that should be closed. The faculty auditor found that:

- Inactive accounts should be closed.
- Clubs did not always provide student ledgers to the central treasurer for the faculty auditor's review.
- Minimal documentation, if any, was attached to deposits and composition of funds was often lacking.
- Profit and loss statements or other annual budget estimates were not available.

While the faculty auditor made useful recommendations, including a suggestion to attach a spreadsheet documenting the composition of funds to each deposit, club activity continued to lack adequate support. Furthermore, faculty advisors and central treasurers have not taken action to ensure student treasurers prepare profit and loss statements and annual budget estimates.

Additionally, the faculty auditor noted that: "the District's external auditors and SED guidelines state that the purpose of ECA is to provide learning experiences in the business procedures needed to safeguard the collection, deposit and disbursement of money; club ledgers are an important and required part of the accounting records for ECA; the purpose of club ledgers is for the club to be responsible for recording and monitoring their activity and for providing a system of checks and balances; and, from time to time, student treasurers and/or faculty advisors should check the balance of the accounts and the completeness of their supporting evidence." Had these periodic reviews taken place, the need for adequate support might have been clearer to students and employees involved in the ECA clubs.

How Should District Officials Oversee Admission Event Collections?

The Board should develop adequate policies and officials and employees should implement policies and procedures to ensure ticketed admissions revenue is adequately safeguarded and accurately recorded. Policies and procedures should incorporate sufficient oversight for the cash collection, remitting and deposit processes. There should be an approved schedule of events and established ticket prices in advance of the events.

Proper documentation to support reported sales should be retained. While there are various methods for support, pre-numbered tickets can be used to provide evidence of beginning and ending numbers and assist in determining the amount collected. Two-part tickets could also be used with one part being retained as evidence of the collection. Additionally, more than one person should count the

money collected, verifying the amount to be turned over and sign the transmittal documenting funds to be deposited. The person collecting funds should not also be recording and depositing funds. If duties cannot be segregated, compensating controls such as supervisory or other oversight procedures should be implemented.

When cash is provided for change, periodic reconciliations should occur to ensure that all change is accounted for after events. Someone independent of the cash collection should compare the change amount to documentation of the amount taken in and amount deposited, and note any discrepancies in the amount on hand for change or returned. A final reconciliation should accompany the amount returned.

District Officials Did Not Adequately Oversee Admission Event Collections

While the Board annually appoints a ticket collector to collect admission fees for sporting events, it did not develop policies and procedures related to these events. In addition, officials did not provide adequate oversight or perform periodic reconciliations of the \$400 that was provided each year to make change during events. The ticket collector told us that he provides the spectator a ticket when he collects the admission fees, and documents the first and last ticket number sold. Fees for sporting events are \$2.00 for adults and \$1.00 for students, except for wrestling tournaments where the fee is \$3.00 for adults and \$2.00 for students. After the event, he counts money collected, makes the deposit and provides his record of ticket sales and the bank deposit receipt to the Treasurer for recording. The ticket collector returns the \$400 to the Treasurer at the end of each school year.

During our audit period, the ticket collector deposited \$10,884 for the 34 sporting events. We found that the ticket collector's documented calculations agreed to the deposits. However, there was a lack of sufficient evidence for us to determine all money collected for event admissions was properly accounted for and deposited. Specifically, because he used one part tickets, we could not confirm the first and last ticket numbers, the number of attendees, amount collected and the calculation. Therefore, we could not confirm that all money collected was deposited due to insufficient controls and records. Furthermore, while agreeing to the amount deposited, the ticket collector incorrectly subtracted the first ticket number documented as sold from the last ticket number sold, not accounting for one ticket for each event. Without more documentation (i.e., two-part tickets), District officials cannot determine whether this is a reporting error or collections from one ticket are consistently missing.

... [T]he ticket collector deposited \$10,884 ... However, there was a lack of sufficient evidence for us to determine all money... was properly accounted for.

The lack of proper reconciliations and adequate oversight increases the risk of theft and misuse of collections.

What Do We Recommend?

The Board and District officials should:

1. Ensure ECA funds are handled in accordance with District policies and SED procedures, and that clubs implement faculty auditor recommendations.
2. Develop and implement policies and procedures to ensure ticketed admissions revenue is adequately safeguarded and accurately recorded and provide sufficient oversight for the cash collection, remitting and deposit processes.

Faculty advisors should:

3. Ensure club secretaries maintain detailed minutes, including documenting officer elections, fundraising and disbursement decisions.
4. Ensure student treasurers maintain adequate supporting documentation for all collections received by ECA clubs and remit collections to the central treasurer in a timely manner.
5. Only sign statements of deposit after ensuring student treasurers complete the forms in full, including the composition of funds and the new account balance.
6. Ensure student treasurers maintain adequate supporting documentation of events, including a description of the activity, lists of attendees, quantities of items purchased, detailed invoices or shipping documentation.
7. Only sign disbursing orders after verifying club balances and ensuring student treasurers complete the forms in full, including supporting itemized receipts and invoices.
8. Ensure that clubs prepare profit and loss statements for activities.
9. Ensure student treasurers maintain adequate ECA club ledgers showing all collections and disbursements, as well as a running balance.

Central treasurers should:

10. Ensure faculty advisors and student treasurers submit supporting documentation and complete statements of deposit with all ECA collections remitted for deposit.

-
11. Retain duplicate deposit slips or other evidence documenting the composition of deposits verified by the bank and ensure collections are deposited in a timely manner.
 12. Prepare check disbursements only after receiving complete and signed disbursing orders that have adequate supporting documentation.

Faculty advisors and central treasurers should:

13. Review District policies and SED guidelines for ECA to ensure they understand their responsibilities and provide students with sufficient learning experiences in the business procedures needed to safeguard the collection, deposit and disbursement of money.

The ticket collector should:

14. Maintain sufficient documentation to support sporting event ticket sales.

District officials should:

15. Review the ticket collector's supporting documentation to ensure the calculations and deposits of admission event collections are accurate.
16. Periodically reconcile the money provided to the ticket collector to make change.

Appendix A: Response From District Officials



www.rcscsd.org

Dr. Brian Bailey, *Superintendent of Schools, Ext. 6003*
C. Fred Engelhardt Jr., *Assistant Superintendent for C&I, Ext. 6003*
Joanne Moran, *School Business Manager, Ext. 6000*
Carol Eckl, *District Data Coordinator/Registrar, Ext. 6014*

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Ravenna-Coeymans-Selkirk CSD

Corrective Action Plan for Extra-classroom Activity Funds & Admissions Audit 2020M-169

NYS OSC has conducted an audit of the Extra-classroom Activity Funds and Admissions for the period July 1, 2018 thru February 29, 2020. The audit objective was to determine whether the Ravenna Coeymans Selkirk Central School District extra-classroom activity and admissions funds were adequately safeguarded and properly accounted for.

We do not disagree with the findings of this audit.

This audit response is also serving as our Corrective action plan (CAP).

The Key findings indicated that the district officials did not provide adequate oversight of ECA and admission event collections, ECA club collections and disbursements. Sporting event admission records lacked adequate supporting documentation and reconciliations were not performed. District officials conducted four ECA audits that identified poor collection controls, however, district officials did not implement the faculty auditor's recommendations.

Currently, the District provides training to Faculty advisors on an annual basis. The District Treasurer and School Business Manager will conduct annual training for all building leaders, Central Treasurers and Faculty advisors by April 30, 2021 for the current school year. The District Treasurer has created a procedures manual which will be provided to all Faculty advisors and Central Treasurers during this training period. In addition to the procedures manual, "the safeguarding, accounting and auditing of extra-classroom activity funds" pamphlet will be provided to provide guidance.

Currently Faculty advisors receive a supplemental payment which is included in their contractual pay. The School Business Manager and Superintendent will try to negotiate with the collective bargaining units to ensure Faculty advisors are paid once required forms are submitted.

Finding

District officials did not provide adequate oversight of ECA and admission collections.

Corrective Action Plan

- Effective July 1, 2020 the District acted to no longer charge admissions to any sporting events.
- The Faculty advisors and Central Treasurers will be instructed to verify all signatures are included and to provide adequate support for all cash receipts and cash disbursements. The Central Treasurers will be instructed to only sign statements of deposits or disbursing orders after ensuring student treasurers complete the forms in full, including the composition of funds and the new account balance.
- Management has provided and will again provide all parties with NYSED guidance.

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- Faculty advisors will be instructed to review district policies and SED guidelines for ECA to ensure they understand their responsibilities and provide students with sufficient learning experiences in the business procedures needed to safeguard the collection, deposit and disbursement of money.
- Faculty advisors will be instructed to monitor the use of the required forms to ensure student activity treasurers understand their responsibilities and provide supervision for ECA collections, disbursements and recordkeeping.
- The Central Treasurers, School Principals and Faculty advisors will be reminded of the requirement to maintain club ledgers and the importance they play in the accounting records of extra-classroom activities.
- Central Treasurers will be advised to provide Faculty advisors with monthly balances for each club for the student treasurer to reconcile to.
- Building Principals are required to periodically request attendance sheets, meeting minutes as per NYSED guidance.

Finding

ECA club collections and disbursements and sporting event admission records lacked adequate supporting documentation and reconciliations were not performed.

Corrective Action Plan

- As part of the mandatory training provided by the School Business Manager and District Treasurer, management will remind the Faculty Advisors to review receipts and disbursements for completeness before they are given to the Central Treasurer for writing a check or preparing a deposit. Central Treasurers will remind the Faculty Advisors to ensure the student treasurers maintain adequate supporting documentation of events, including a description of the activity, lists of attendees, quantities of items purchased, detailed invoices or shipping documentation, roster or count of participants and cost information where necessary, including how many items were sold and at what price.
- The Central Treasurer will be instructed to use duplicate deposit slips and ask the Bank to imprint on our copy the deposit amount, instead of providing a white bank copy. Duplicate deposit slips were ordered from the bank in February 2020.
- Included in our training, the Faculty advisors will be instructed to prepare profit and loss statements.
- Included in our training, the Faculty advisors will be instructed to include the beginning and ending ledger balances and the Central Treasurers will be instructed to verify the balances and follow up with the advisor if a discrepancy is found.
- Included in our training, club advisors will be instructed to maintain adequate records, including meeting minutes detailing fundraising and disbursement decisions, election of officers and how clubs decide to raise or disburse funds.
- Included in our training, management will remind all parties that per the NYSED guidance, each club should annually budget receipts and disbursements and a copy should be filed with the chief faculty advisor, central treasurer, faculty advisor and student activity treasurer.

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Finding

District officials conducted four ECA audits that identified poor collection controls. However, District officials did not implement the faculty auditor's recommendations.

Corrective Action Plan

- The Faculty Auditor will include in future audits a request for a corrective action plan for each school effective February 2021.
- The District has developed a procedure manual relating to Extra-classroom that will be distributed to all individuals involved. This manual will include resources that are available to advisors relating to Extra-classroom activities as well as a listing of responsibilities and records that should be kept.
- All of these findings will be discussed with each Central Treasurer and School Principals by the end of February 2021.
- In addition to the specific action plans listed above, the District will continue to hold annual training sessions for all individuals involved in the Extra-classroom Activity Funds.
- The District is in the process of providing the procedure manual, NYSED guidance and all created forms on our website as a resource to all Faculty advisors. This should be completed by March 5, 2021.

If you have any questions regarding this corrective action plan, please contact the individual designated to oversee this plan:

Mrs. Joanne Moran, School Business Manager
Ravenna-Coeymans-Selkirk CSD
District Office PO Box 100
Ravenna, NY 12143

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Appendix B: Audit Methodology and Standards

We conducted this audit 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. To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We reviewed District policies and procedures and Board minutes and interviewed District officials and employees to gain an understanding of the District's procedures and internal controls related to ECA and admission event collections.
- We judgmentally selected 15 clubs and reviewed club ledgers maintained by student treasurers and central treasurers, statements of deposit, disbursing orders, receipts, invoices and bank statements to determine whether collections and disbursements were adequately supported, collections were remitted and deposited intact and timely, disbursements were authorized and appropriate and accurate accounting records were maintained. We selected the clubs for review based activity in 2018-19 and reviewed all of their receipt and disbursement activity during our audit period.
- We also reviewed the results of the risk assessment of ECA performed by an outside party and the faculty auditor's reviews and quarterly reports to the Board to determine the issues found by the reviewers and if the District had taken corrective action.
- We followed up on inactive clubs throughout our audit period to determine how officials and employees monitored activity and closed out clubs.
- We reviewed the ticketed admissions transmittals submitted by the ticket collector for all 34 sporting events identified on the calendar provided by the athletic director to determine if they were accurately recorded, adequately supported and deposited timely.

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

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 size of the relevant population and the sample selected for examination.

The Board has the responsibility to initiate corrective action. 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, 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. 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. We encourage the Board to make the CAP available for public review in the Clerk's office.

Appendix C: Resources and Services

Regional Office Directory

www.osc.state.ny.us/sites/default/files/local-government/documents/pdf/2018-12/regional_directory.pdf

Cost-Saving Ideas – Resources, advice and assistance on cost-saving ideas

www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263196&issued=All

Fiscal Stress Monitoring – Resources for local government officials experiencing fiscal problems

www.osc.state.ny.us/local-government/fiscal-monitoring

Local Government Management Guides – Series of publications that include technical information and suggested practices for local government management

www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263206&issued=All

Planning and Budgeting Guides – Resources for developing multiyear financial, capital, strategic and other plans

www.osc.state.ny.us/local-government/resources/planning-resources

Protecting Sensitive Data and Other Local Government Assets – A non-technical cybersecurity guide for local government leaders

www.osc.state.ny.us/sites/default/files/local-government/documents/pdf/2020-05/cyber-security-guide.pdf

Required Reporting – Information and resources for reports and forms that are filed with the Office of the State Comptroller

www.osc.state.ny.us/local-government/required-reporting

Research Reports/Publications – Reports on major policy issues facing local governments and State policy-makers

www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263211&issued=All

Training – Resources for local government officials on in-person and online training opportunities on a wide range of topics

www.osc.state.ny.us/local-government/academy

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