

# Tupper Lake Central School District

## Records and Reports

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

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# Report Highlights

## Tupper Lake Central School District

### Audit Objective

Determine whether complete, accurate and timely accounting records and reports were maintained to allow Tupper Lake Central School District (District) officials to effectively manage the District's financial operations and capital projects.

### Key Findings

District officials did not maintain complete, accurate and timely accounting records and reports to allow officials to effectively manage financial operations and capital projects, and Board oversight was lacking. Officials did not:

- Provide support for 12 of the 15 balance sheet accounts we reviewed. Also, officials did not record journal entries in a timely manner. Only four of the 349 journal entries for 2018-19 and only 60 of the 292 journal entries for 2019-20 were recorded during each year.
- Properly account for and close completed capital projects. As a result, \$359,427 in unexpended funds were not used to pay related debt, which could have reduced the District's tax levies, and \$480,853 in project expenditures were not submitted for timely reimbursement.
- Submit the 2016-17 through 2019-20 ST-3 annual financial reports (AFRs), State aid claim forms and independent audit reports in a timely manner, delaying scheduled State aid payments ranging from \$49,607 to \$345,221.

### Key Recommendations

- Maintain complete, accurate, and timely accounting records and close completed capital projects.
- Prepare and submit timely financial reports.

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 Tupper Lake in Franklin County and Colton and Piercefield in St. Lawrence County.

The five-member elected Board of Education (Board) is responsible for the general management and control of financial and educational affairs. The Superintendent of Schools is the chief executive officer and, along with other administrative staff, is responsible for day-to-day management under the Board's direction.

The Assistant Superintendent for Finance and Support Services (Assistant Superintendent) oversees business operations and maintains financial records.

#### Quick Facts

2019-20

|                |                |
|----------------|----------------|
| Appropriations | \$19.9 million |
| Employees      | 170            |
| Enrollment     | 710            |

### Audit Period

July 1, 2018 – June 30, 2020. We extended our audit period back to July 1, 2014 to review capital projects and back to July 1, 2016 to review AFRs, State aid claim forms and independent audit reports.

# Records and Reports

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The Board appointed an account clerk as District Treasurer (Treasurer) and the Assistant Superintendent as Deputy Treasurer for 2018-19 and 2019-20. The Assistant Superintendent maintained the accounting records, prepared bank reconciliations and prepared and submitted financial reports during the audit period. The District's accounting records included the following eight funds during the audit period: general, school food service, special aid, two capital projects, trust and agency, private-purpose trust and permanent.

## **How Should Accounting Records Be Maintained?**

The accounting records must be maintained in a complete, accurate and timely manner to be relevant and useful for managing district operations. District officials are responsible for maintaining accounting records that document the assets, liabilities, fund equity and results of operations (revenues and expenditures) for each fund.

A district may temporarily advance cash from one fund to another. Accurate and up-to-date records of interfund advances must be maintained so that interfund receivables and payables agree at all times and district officials are able to determine the amount owed by each fund and to which fund(s) the amount is owed. In addition, journal entries recorded in the accounting records should be supported, properly recorded, posted timely and independently reviewed.

Because capital projects are budgeted on an individual project basis and legal and contractual requirements may vary from one project to another, an individual project fund should be established for each authorized project with corresponding individual accounting records maintained for each. Once a project is completed, a board should adopt a resolution to close the project, the project should be closed in the accounting records and any unexpended balance should be distributed based on the project's funding source(s).

Unexpended funds originating from bonds associated with a project must be transferred to the debt service fund (the fund used to account for and report accumulated resources restricted, committed or assigned to pay principal and interest on long-term debt) and used for debt service payments on the related debt. Unexpended funds originating from interfund transfers or advances should be returned to the fund(s) that originally supplied the resources.

## **Officials Did Not Maintain Complete, Accurate and Timely Accounting Records**

The Board did not provide oversight of the Assistant Superintendent's duties related to maintaining the accounting records. As a result, we found significant deficiencies with the District's accounting records, including inaccurate recording of balance sheet account balances, revenue and expenditure accounts and



journal entries. When we asked the Assistant Superintendent why these accounting record discrepancies occurred, he could not provide us with a reasonable explanation.

### Balance Sheet Accounts

We reviewed 15 balance sheet accounts<sup>1</sup> recorded in the accounting records for the general, school food service, and special aid funds as of June 30, 2019 and June 30, 2020 and found that 12 accounts (80 percent) for each year were not supported.<sup>2</sup>

Accounts Receivable – We found that as of June 30, 2019, the general, school food service and special aid funds had recorded receivable balances due from the State and federal governments totaling approximately \$1.43 million. However, the receivable balances for these funds should have been approximately \$1.47 million in total. As a result, these receivable balances were understated by \$43,076 in total (Figure 1).

**Figure 1: Year-End State and Federal Receivable Balances**

| Fund                       | Amount Recorded    | Actual Balance     | Overstated (Understated) |
|----------------------------|--------------------|--------------------|--------------------------|
| <b>June 30, 2019</b>       |                    |                    |                          |
| <b>General</b>             | \$1,042,109        | \$1,089,233        | (\$47,124)               |
| <b>School Food Service</b> | 14,223             | 18,514             | (4,291)                  |
| <b>Special Aid</b>         | 373,233            | 364,894            | 8,339                    |
| <b>Totals</b>              | <b>\$1,429,565</b> | <b>\$1,472,641</b> | <b>(\$43,076)</b>        |
| <b>June 30, 2020</b>       |                    |                    |                          |
| <b>General</b>             | \$547,117          | \$887,113          | (\$339,996)              |
| <b>School Food Service</b> | 144,747            | 149,028            | (4,281)                  |
| <b>Special Aid</b>         | 389,848            | 365,442            | 24,406                   |
| <b>Totals</b>              | <b>\$1,081,712</b> | <b>\$1,401,583</b> | <b>(\$319,871)</b>       |

Similarly, as of June 30, 2020, these funds had recorded receivable balances due from the State and federal governments totaling approximately \$1.1 million. However, the receivable balances for these funds should have been approximately \$1.4 million in total. As a result, these receivable balances were understated by \$319,871 in total (Figure 1).

This primarily occurred because the Assistant Superintendent did not properly record accrued revenues at year-end.

1 Refer to Appendix C for information on our sampling methodology.

2 Refer to Appendix A for a list of the accounts reviewed.

Accounts Payable – The accounts payable balance in the general fund had a recorded balance of \$47,257 as of June 30, 2019 and \$231,257 as of June 30, 2020. However, we found that the accounts payable balance should have been \$36,067 as of June 30, 2019 and \$213,575 as of June 30, 2020. As a result, the accounts payable balance was overstated by \$11,190 as of June 30, 2019 and \$17,682 as of June 30, 2020 (Figure 2).

**Figure 2: General Fund Year-End Accounts Payable Balances**

| As of         | Amount Recorded | Actual Balance | Overstated |
|---------------|-----------------|----------------|------------|
| June 30, 2019 | \$47,257        | \$36,067       | \$11,190   |
| June 30, 2020 | \$231,257       | \$213,575      | \$17,682   |

This primarily occurred because the Assistant Superintendent did not properly record accrued expenditures at year-end.

Encumbrances – Encumbrances are obligations in the form of unfilled purchase orders or unfulfilled contracts. Because they are commitments at year end, budgetary provisions for them can be carried over to the next year. In the general fund recorded encumbrances totaled \$72,375 as of June 30, 2019 and \$506,540 as of June 30, 2020 (Figure 3).

**Figure 3: General Fund Year-End Encumbrances Balance**

| As of         | Amount Recorded | Actual Balance | Overstated |
|---------------|-----------------|----------------|------------|
| June 30, 2019 | \$72,375        | \$747          | \$71,628   |
| June 30, 2020 | \$506,540       | \$0            | \$506,540  |

However, we found that the encumbrances balance should have been \$747 as of June 30, 2019 and \$0 as of June 30, 2020. As a result, the encumbrances balance was overstated, and unrestricted fund balance was understated by \$71,628 as of June 30, 2019 and \$506,540 as of June 30, 2020.

This primarily occurred because the Assistant Superintendent recorded encumbrances for the amount of outstanding purchase order balances at fiscal year-end, although most did not represent valid commitments for specific expenditures for the current year.

Interfund Receivable and Payable Balances – We reviewed the interfund receivable and payable balances recorded to account for cash owed from one fund to another (an interfund receivable is recorded in the fund that is owed cash and a corresponding interfund payable is recorded in the fund that owes the cash).

As of June 30, 2019, and June 30, 2020, in total these balances reconciled (Figure 4). However, the Assistant Superintendent did not maintain the accounting records in a manner that identified both the amount owed by each fund and to which fund(s) the amount was owed.

**Figure 4: Year-End Interfund Receivable and Payable Balances**

| Fund                         | June 30, 2019                 |                                 | June 30, 2020                 |                                 |
|------------------------------|-------------------------------|---------------------------------|-------------------------------|---------------------------------|
|                              | Interfund Receivable (Assets) | Interfund Payable (Liabilities) | Interfund Receivable (Assets) | Interfund Payable (Liabilities) |
| <b>General</b>               | \$4,023,054                   | \$2,799,042                     | \$2,614,812                   | \$380,289                       |
| <b>School Food Service</b>   | 0                             | 135,835                         | 241,465                       | 391,804                         |
| <b>Special Aid</b>           | 0                             | 402,058                         | 528,772                       | 931,673                         |
| <b>Capital Projects</b>      | 0                             | 759,062                         | 200,000                       | 1,954,284                       |
| <b>Trust and Agency</b>      | 615,213                       | 491,625                         | 802,459                       | 678,813                         |
| <b>Private-Purpose Trust</b> | 0                             | 50,645                          | 0                             | 50,645                          |
| <b>Permanent</b>             | 0                             | 0                               | 0                             | 0                               |
| <b>Totals</b>                | <b>\$4,638,267</b>            | <b>\$4,638,267</b>              | <b>\$4,387,508</b>            | <b>\$4,387,508</b>              |

The interfund receivable and payable balances accumulated to more than \$4 million because interfund advances that were made between funds were not repaid in a timely manner, and transactions for interfund advances were not properly recorded.

For example, at the end of 2018-19, the Assistant Superintendent recorded two journal entries to reduce the entire recorded interfund receivable balances in the special aid and school food service funds totaling approximately \$1.25 million (special aid fund – \$1.02 million and school food service fund – \$228,806), and the interfund payable balances in these funds by these same amounts.

However, the Assistant Superintendent did not record a corresponding general fund journal entry to reduce the amount the general fund was owed by these funds (interfund receivable) and the amount the general fund owed the special aid and school food service funds (interfund payable). As a result, as of June 30, 2019, recorded general fund interfund receivable and payable balances were each overstated by approximately \$1.25 million. While there was no direct impact on fund balance, the District’s financial condition could be misrepresented because of inadequate recordkeeping.

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## Revenues and Expenditures

We reviewed five general fund revenue accounts recorded in the accounting records as of June 30, 2019 and June 30, 2020 and found that three accounts (60 percent) for 2018-19 and two (40 percent) for 2019-20 were not accurate.<sup>3</sup>

These accounts were overstated by as much as \$83,977 and understated by as much as \$370,748. For example, general and excess cost aid revenues were understated by \$263,059 in 2018-19 and overstated by \$83,977 in 2019-20.

We reviewed five general fund expenditures accounts recorded in the accounting records as of June 30, 2019 and June 30, 2020 and found that four accounts (80 percent) each year were not accurate.<sup>4</sup> These accounts were overstated by as much as \$348,392 and understated by as much as \$23,770. For example, Board of Cooperative Educational Services administrative expenditures were overstated by \$236,060 in 2018-19 and understated by \$23,770 in 2019-20.

These discrepancies primarily occurred because the Assistant Superintendent did not record all revenues and expenditures with the proper account codes or properly accrue revenues and expenditures at year-end.

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These [revenue] accounts were overstated by as much as \$83,977 and understated by as much as \$370,748.

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## Journal Entries

We reviewed 20 journal entries recorded for financial transactions during the audit period and found that seven (35 percent) were not properly recorded.<sup>5</sup> For example, the Assistant Superintendent incorrectly recorded four journal entries directly to cash and net assets in the private-purpose trust fund for donations received and interest earned on bank accounts for scholarships.

By recording these transactions in this manner, recorded revenues for donations received and interest earned were inaccurate by \$18,910 in total. These recording errors were not identified because another District official or employee did not review the journal entries recorded by the Assistant Superintendent.

Further, none of the journal entries we reviewed were recorded in the accounting records in a timely manner because they were recorded between 78 and 403 days, or an average of 232 days, after the corresponding journal entry transaction date. For example, the journal entry to carry forward the ending balances for the general fund balance sheet accounts from 2017-18 to 2018-19 was recorded on May 31, 2019, 11 months after the 2018-19 year began. As a result, none of the recorded general fund balance sheet account balances were correct until nearly the end of 2018-19.

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<sup>3</sup> Refer to Appendix C for information on our sampling methodology.

<sup>4</sup> Ibid.

<sup>5</sup> Ibid.

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The Assistant Superintendent recorded only four of the 349 journal entries (1 percent) for 2018-19 during that year. The other 345 journal entries were recorded during 2019-20 between July and December. Similarly, the Assistant Superintendent recorded only 60 of the 292 journal entries (21 percent) for 2019-20 during that year, and the other 232 entries were recorded during 2020-21 between September and November. Journal entries were recorded after year-end to account for financial transactions that occurred during the year, such as biweekly payroll, debt service payments and monthly interest earned on bank accounts. As a result, a significant number and dollar amount of financial transactions for 2018-19 and 2019-20 were not recorded in a timely manner.

The Board's lack of oversight over the Assistant Superintendent's maintenance of accounting records resulted in the District's accounting records being incomplete, inaccurate, untimely and unreliable. Without reliable accounting records, the Board and other District officials' ability to manage the District's financial condition and make sound financial decisions is limited.

### **Officials Did Not Properly Account for Capital Projects or Close Completed Projects**

The Assistant Superintendent did not maintain individual accounting records for each of the 10 capital projects that were active during the period July 1, 2014 through June 30, 2020. Instead, the Assistant Superintendent maintained two general ledgers to account for all these projects, one ledger for four capital improvement projects and another to account for six projects for the purchase of buses, vehicles and equipment that were financed by issuing debt.

As a result, District officials were unable to readily determine the financial activity of each individual project and properly close out projects upon completion. Further, the Board did not adopt a resolution to close any completed capital projects during the audit period. As of June 30, 2020, the project accounting records contained nine projects that were completed but not closed. These projects all began after the beginning of 2014-15 and were all completed by the end of 2019-20.

We reviewed the records for these projects and found seven had unexpended debt proceeds totaling \$359,427 as of June 30, 2020 (Figure 5). The related debt for five of these projects was still outstanding and had been retired for the other two projects. As of June 30, 2020, the capital projects fund owed \$349,969 to the debt service fund and \$9,458 to the general fund for unexpended debt proceeds from these completed projects.

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The Board's lack of oversight over the Assistant Superintendent's maintenance of accounting records resulted in the District's accounting records being incomplete, inaccurate, untimely and unreliable.

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**Figure 5: Completed Capital Projects Not Closed Out as of June 30, 2020**

| Project   | Year Started <sup>a</sup> | Year Completed <sup>a</sup> | Maximum Authorized Cost | Unexpended Funds |
|---|---------------------------|-----------------------------|-------------------------|------------------|
| <b>Capital Improvements</b>   |                           |                             |                         |                  |
| <b>School Improvements</b>  | 2014-15                   | 2019-20                     | \$8,338,780             | \$265,392        |
| <b>Smart Schools Bond Act (SSBA)</b>  |                           |                             |                         |                  |
| <b>Technology Upgrades</b>  | 2016-17                   | 2017-18                     | 602,000                 | 0                |
| <b>Elementary School</b>  |                           |                             |                         |                  |
| <b>Unit Vent Replacement</b>  | 2017-18                   | 2018-19                     | 100,000                 | 0                |
| <b>Bus, Vehicle and Equipment Purchases</b>   |                           |                             |                         |                  |
| <b>Buses</b>  | 2014-15                   | 2014-15                     | 234,314                 | 1                |
| <b>Buses, Vehicles and Equipment</b>  | 2015-16                   | 2015-16                     | 355,000                 | 9,457            |
| <b>Buses</b>  | 2016-17                   | 2016-17                     | 254,513                 | 9,303            |
| <b>Buses</b>  | 2017-18                   | 2017-18                     | 250,000                 | 9,112            |
| <b>Buses and Vehicles</b>   | 2018-19                   | 2019-20                     | 437,600                 | 52,791           |
| <b>Buses and Equipment</b>  | 2019-20                   | 2019-20                     | 350,000                 | 13,371           |
| <b>Totals</b>   |                           |                             | <b>\$10,922,207</b>     | <b>\$359,427</b> |
| a) The year started and completed were based on when the first and last project expenditures were incurred for the project. |                           |                             |                         |                  |

For the SSBA technology upgrades project, the District incurred expenditures totaling \$480,853. This project was funded through an interfund advance from the general fund with the anticipation that the advance would be repaid when the District received funds through SSBA reimbursement for the expenditures incurred. However, as of the end of our audit fieldwork, the Assistant Superintendent had not yet submitted a claim for reimbursement of SSBA funds for this project, although the last project expenditure was incurred in November 2017.

For the elementary school unit vent replacement project, the District incurred expenditures totaling \$81,927, but no cash had been transferred from the general fund to the capital projects fund to finance the expenditures. As a result, as of June 30, 2020, funding for other projects totaling \$81,927 was used to pay for this project's expenditures, resulting in the general fund owing this amount to the capital projects fund.

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In addition, one District project bank account had a cash balance of \$99,556 as of July 1, 2014 from funds deposited before the nine projects we reviewed were started. The Assistant Superintendent could not determine the exact origin of these funds but told us it was likely unexpended debt proceeds for a project(s) that had been completed before July 1, 2014 (as of June 30, 2020, the only outstanding debt issued for a project before July 1, 2014 was serial bonds issued in 2009-10 with a June 15, 2025 maturity date). As a result, this \$99,556 unidentified balance should be transferred to the debt service fund and used for debt service payments.

By not closing out completed projects and distributing unexpended debt proceeds in a timely manner, District officials withheld \$359,427 in funds that should have been used for related debt service payments, which could have reduced the District's tax levies.

In addition, by not closing out the SSBA technology upgrades project and submitting for reimbursement of SSBA funds in a timely manner, the District did not have an additional \$480,853 in funds available since 2017-18 to be used for general fund operations.

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...District officials withheld \$359,427 in funds that should have been used for related debt service payments...

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## Why Are Bank Reconciliations Important?

The reconciliation of bank account balances to general ledger cash balances is an essential control activity that allows for the timely identification and documentation of differences between a district's accounting record balances and bank balances. Bank reconciliations also serve as an internal verification of cash receipt and disbursement transactions. As such, bank reconciliations should be prepared and independently reviewed on a monthly basis.

## Officials Did Not Properly and Timely Prepare or Review Bank Reconciliations

We reviewed bank reconciliations for two months during the audit period (November 2018 and December 2019), which included 12 prepared bank reconciliations, to determine whether these reconciliations agreed with the general ledger cash balances and were independently reviewed. We found the adjusted bank balances did not agree with the general ledger cash balances at month-end for six of the 12 reconciliations.

Instead, the adjusted bank balances for these six reconciliations exceeded the general ledger cash balances between \$60 and \$73,167. These discrepancies occurred because financial transactions were not properly recorded in the accounting records. These errors were not identified because another District official or employee did not review either the bank statements or the bank reconciliations prepared by the Assistant Superintendent.



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In addition, none of the 12 bank reconciliations were prepared timely. For November 2018, the Assistant Superintendent prepared reconciliations between 253 and 337 days after month-end and for December 2019 between 270 and 285 days after month-end.

The Assistant Superintendent prepared all bank reconciliations for 2018-19 during 2019-20 (from August through November 2019) and 53 of 72 reconciliations (74 percent) for 2019-20 during 2020-21 (in September and October 2020). This occurred because the Assistant Superintendent did not maintain timely accounting records in 2018-19 and 2019-20, which would have allowed him to prepare timely monthly bank reconciliations.

The inadequate preparation and oversight of bank reconciliations increases the risk that errors or irregularities could occur and remain undetected and uncorrected. In addition, when bank reconciliations are not prepared timely, the Board's ability to monitor the District's cash position and make informed financial decisions is hindered.

### **How Should Financial Information Be Reported?**

A treasurer is required to provide a board with monthly cash reports and quarterly budget status reports (monthly if budget transfers have been made since the last report) for each fund. Monthly cash reports must include (for each fund) the cash balance at the beginning of the month, receipts by source during the month, total disbursements during the month, cash on hand at the end of the month and reconciliation with bank statements.

Budget status reports should show the original budget, any authorized amendments, actual transactions to date (revenues, expenditures and encumbrances listed by account code) and the variances between the amended budget and actual revenues and expenditures. Board members should review these financial reports to monitor a district's financial operations and projects.

District officials are required to submit an AFR and State aid claim forms to the New York State Education Department (NYSED) on or before September 2 of each school year. The District's financial statements are required to be audited by an independent auditor annually and the audit report submitted to NYSED on or before October 15 following the fiscal year audited.

Because independent audits express an opinion on the fairness of the presentation of a district's financial statements, can help identify conditions in need of improvement and can be a useful tool in providing oversight and review of financial operations, a board should ensure a district engages an independent auditor to audit the district's financial statements in a timely manner.



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## The Board Was Not Provided with Adequate Financial Reports

The Treasurer did not provide the Board with all required financial reports during the audit period. This primarily occurred because the Assistant Superintendent did not maintain timely accounting records to allow for these required reports to be prepared and provided to the Board.

The Board was provided with only three monthly cash reports in 2018-19 and two in 2019-20. We found deficiencies with each of these reports. For example, four reports did not include all funds, and none were provided to the Board the month after the financial activity occurred.

In addition, the cash report provided to the Board for July 2018 included inaccurate cash balances because not all financial transactions were recorded in the accounting records and the total of outstanding checks shown in this report's bank reconciliation section was recorded to make the adjusted bank balance agree with the inaccurate cash balances. Further, the September 2018 report contained financial activity for September 2016 for the school food service fund and September 2017 activity for the general and special aid funds.

The Board was provided with only one budget status report in 2018-19 and three in 2019-20. In addition, these reports included only general fund expenditures, not general fund revenues or any other fund's activities or status.

The lack of complete, accurate and timely financial reports hinders the Board's ability to exercise financial oversight and increases the risk that errors or irregularities could occur and remain undetected and uncorrected.

## Officials Did Not Accurately Prepare or Submit Timely AFRs

The Assistant Superintendent prepared the 2018-19 and 2019-20 AFRs using the accounting records. As a result, we found that the AFRs for those years were inaccurate to the extent adjustments were not made to correct the previously noted errors and deficiencies in the accounting records on which the AFRs were based.

The District's 2016-17 through 2019-20 AFRs and State aid claim forms were submitted to NYSED between 44 and 50 days after the due dates. This occurred because the Assistant Superintendent did not maintain timely accounting records to allow him to be able to prepare and submit the District's AFRs and State aid claim forms to NYSED by the due date each year.

As a result of late submissions, the District's scheduled October general State aid payments were delayed during 2017-18 through 2020-21. These payments ranged between \$49,607 and \$153,797 and were delayed from 29 to 33 days.

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The Board was provided with only three monthly cash reports in 2018-19 and two in 2019-20.

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The lack of accurate and timely AFRs prevented the Board, residents and other interested parties access to reliable and timely financial information which could be used to measure the effectiveness of operations and the District's overall fiscal health. In addition, delays in State aid payments deferred the District's access to funds that could be used for its operations.

### **Independent Audit Reports Were Not Issued and Submitted Timely**

The Assistant Superintendent told us the District does not engage an independent auditor to audit the District's financial statements until he has submitted the corresponding year's AFR and State aid claim forms to NYSED. Because the submission of these reports was delayed due to the District's untimely accounting records, the District did not engage an independent auditor to audit the District's financial statements for 2016-17 through 2019-20 in a timely manner.

As a result, the independent audit reports for 2016-17 through 2018-19 were all issued more than five months after the corresponding fiscal year that was audited (the 2016-17 audit report was issued in February 2018, the 2017-18 report was issued in January 2019 and the 2018-19 report was issued in December 2019). As of the end of our audit fieldwork, the District's 2019-20 independent financial statement audit was still in progress. Therefore, the audit report will again not be issued in a timely manner.

The untimely issuance of these reports resulted in crucial audited financial information not being available in a timely manner to enable the Board to monitor financial operations and condition. Also, as a result, the District's independent audit reports for 2016-17 through 2018-19 were submitted to NYSED between 73 and 121 days after the due dates. Because the 2019-20 audit report had not been issued as of the end of our audit fieldwork, this audit report will also be submitted to NYSED after the due date.

As a result of late submissions, the District's scheduled December general State aid payments were delayed during 2017-18 through 2019-20. These payments ranged between \$214,297 and \$345,221 and were delayed from 49 to 76 days.

Because the District had not submitted its independent audit report for 2019-20 to NYSED as of the end of our audit fieldwork, the scheduled December 2020 State aid payment totaling \$333,081 was also delayed, and the District is at risk of additional delays in scheduled 2020-21 State aid payments. Delays in State aid payments deferred the District's access to funds that could be used for operations.

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...[T]he District's scheduled December general State aid payments... ranged between \$214,297 and \$345,221 and were delayed from 49 to 76 days.

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## What Do We Recommend?

The Board and Assistant Superintendent should:

1. Ensure the accounting records are complete, accurate and maintained in a timely manner.
2. Ensure accurate bank reconciliations are prepared on a monthly basis and, along with the bank statements, are independently reviewed and approved.
3. Ensure the financial information presented in the AFR is accurate and supported by the accounting records.

The Assistant Superintendent should:

4. Adjust the accounting records to properly reflect correct account balances.
5. Perform an in-depth review of interfund receivables and payables to determine the actual amount owed by each fund and assess the impact that any repayment or write-off of the outstanding advances will have on the financial condition of the District's funds.
6. Ensure journal entries are properly recorded, posted timely and independently reviewed and approved.
7. Maintain individual accounting records for each capital project.
8. Submit for reimbursement of the SSBA funds identified in this report.

The Board should:

9. Adopt a resolution to close out completed projects and develop procedures to ensure projects are closed in a timely manner and the Assistant Superintendent properly distributes any unexpended funds.
10. Ensure the AFR and State aid claim forms are prepared and submitted to NYSED by the due date each year.
11. Ensure an independent auditor is engaged to audit the District's financial statements in a timely manner each year.
12. Ensure the independent audit report is issued in a timely manner and submitted to NYSED by the due date each year.

The Treasurer should:

13. Prepare and submit the required financial reports to the Board, including cash and budget status reports for all funds.

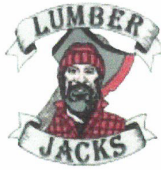
# Appendix A: Unsupported Balance Sheet Accounts

**Figure 6: Balance Sheet Accounts Reviewed**

| Fund                       | Account                                      | Account Supported |               |
|----------------------------|--|-------------------|---------------|
|                            |  | June 30, 2019     | June 30, 2020 |
| <b>Assets</b>              |  |                   |               |
| <b>General</b>             | Cash   | No                | No            |
|                            | Cash in Time Deposits                        | No                | No            |
|                            | Cash in Time Deposits, Special Reserves      | No                | No            |
|                            | State and Federal Receivable                 | No                | No            |
| <b>School Food Service</b> | Cash   | Yes               | Yes           |
|                            | State and Federal Receivable                 | No                | No            |
| <b>Special Aid</b>         | Cash   | Yes               | Yes           |
|                            | State and Federal Receivable                 | No                | No            |
| <b>Liabilities</b>         |  |                   |               |
| <b>General</b>             | Accounts Payable                             | No                | No            |
|                            | Bond Anticipation Notes Payable              | Yes               | No            |
|                            | Due to the State Teachers' Retirement System | No                | Yes           |
| <b>School Food Service</b> | Accrued Liabilities                          | No                | No            |
| <b>Fund Equity</b>         |  |                   |               |
| <b>General</b>             | Encumbrances                                 | No                | No            |
|                            | Employee Benefit Accrued Liability Reserve   | No                | No            |
|                            | Unemployment Insurance Reserve               | No                | No            |

# Appendix B: Response From District Officials

## TUPPER LAKE CENTRAL SCHOOL DISTRICT



Tupper Lake, NY 12986  
www.tupperlakecsd.net

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**District Offices**  
294 Hosley Avenue  
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**Middle/High School**  
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518-359-3322 ext. 2000  
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**LP Quinn Elementary School**  
294 Hosley Avenue  
518-359-2981 ext. 1004  
518-359-3415 (fax)

June 7, 2021

### Tupper Lake CSD Combined Audit Response and Corrective Action Plan

The administration and Board of Education of the Tupper Lake Central School District have reviewed the final audit provided by the Office of the New York State Comptroller. We have been thoroughly briefed by [REDACTED] on their content and implications, and agree fully with the findings therein. Although the audit process was significantly delayed due to the COVID-19 pandemic, we found the delay to provide some positive outcomes in that we have been able to address some of the items that were brought to our attention prior to completion of the audit. The auditor was thorough, performed his field work professionally, and projected a comfort level amongst our staff that the purpose of the audit was to assist us in improving our operations in a more efficient and effective manner. We feel that by implementing the recommendations below we will meet the intended goals of the audit.

#### **Audit Recommendations and Corrective Action**

Presented below are the recommendations from the audit report and the corrective action to be taken for each. In some cases, corrective action has already been taken or planned, with an implementation date listed as July 6, 2021, as this is the date of the District's annual organizational meeting.

- **Ensure the accounting records are complete, accurate and maintained in a timely manner.**

TLCSD Plan of Action: Tupper Lake CSD is moving forward with the utilization of shared business office services through agreement with the Franklin-Essex-Hamilton BOCES. In this case, the purchase of a 60% Principal Account Clerk who will serve as the Treasurer for the District under the supervision of the Assistant Superintendent for Finance and Operations. This action will be formalized at the District's July 6, 2021 organizational meeting.

Implementation Date: May 1, 2021 with appointment as Treasurer on July 6, 2021.

Person Responsible: Assistant Superintendent for Finance and Board of Education

**Russell S. Bartlett**  
Superintendent  
District Office

**Elizabeth Littlefield**  
Principal/Dir. Spec. Prog.  
LP Quinn Elementary School.

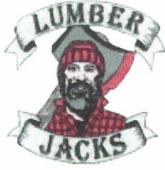
**Cynthia Lauzon**  
Principal  
TL Middle/High School

**Daniel Bower**  
Business Administrator  
District Office



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- **Ensure accurate bank reconciliations are prepared on a monthly basis and, along with the bank statements, are independently reviewed and approved.**

TLCSO Plan of Action: The district treasurer will prepare monthly bank reconciliations no later than two weeks subsequent to receiving statements from the bank, and will present them to the Board of Education for approval at their next meeting. The Assistant Superintendent for Finance will review all reconciliations prior to Board presentation.

Implementation Date: Immediately.

Person Responsible: Assistant Superintendent for Finance and Operations

- **Ensure the financial information in the AFR is accurate and supported by the accounting records.**

TLCSO Plan of Action: Moving forward, the district will fully utilize the capabilities of [REDACTED] accounting software, replacing separate spreadsheets and other assorted documents. The existing data can be merged into this software, and we will begin doing so immediately. The Assistant Superintendent will monitor the accuracy of general ledger accounts by reviewing balances with the treasurer monthly.

Implementation Date: July 1, 2021

Person Responsible: Treasurer and Assistant Superintendent for Finance and Operations

- **Adjust the accounting records to properly reflect correct account balances.**

TLCSO Plan of Action: The Assistant Superintendent for Finance and Operations will work with the treasurer and the Comptroller's Office to make the necessary adjustments to the general ledger account balances in order to accurately reflect amounts determined during the course of the audit.

Implementation Date: June 30, 2021

Person Responsible: Assistant Superintendent for Finance and Treasurer

**Russell S. Bartlett**  
Superintendent  
District Office

**Elizabeth Littlefield**  
Principal/Dir. Spec. Prog.  
LP Quinn Elementary School.

**Cynthia Lauzon**  
Principal  
TL Middle/High School

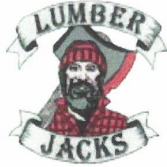
**Daniel Bower**  
Business Administrator  
District Office

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- **Perform and in-depth review of interfund receivables and payables to determine the actual amount owed by each to assess the impact that any repayment or write-off of the outstanding advances will have on the financial condition of the District's funds.**

TLCSD Plan of Action: The district will review all interfund receivables and payables with the assistance of the Comptroller's office to determine the actual amount owed and due in each. Journal entries will be updated so that the general ledger account balances for interfund due to/from accounts accurately reflect the District's financial condition in each fund.

Implementation Date: July 30, 2021

Person Responsible: Assistant Superintendent for Finance and Operations

- **Ensure journal entries are properly recorded, posted timely and independently reviewed and approved.**

TLCSD Plan of Action: In recognition of the fact that District Office staffing levels have contributed to reporting and timeliness issues in many of the areas pointed out in this audit, the district is investigating options through the Franklin-Essex-Hamilton BOCES to purchase more shared business office services. Initially, we have begun by purchasing payroll and accounting support services from FEH BOCES in the form of two 60% employees, one of whom will serve as the treasurer for the District. We will continue to investigate other areas to share business office personnel to better match our personnel with the work that needs to be completed. This option provides the added benefit of generating future revenue for the district by generating BOCES aid on shared services.

Implementation Date: July 1, 2021

Person Responsible: Superintendent, Assistant Superintendent for Finance and Board of Education

**Russell S. Bartlett**  
Superintendent  
District Office

**Elizabeth Littlefield**  
Principal/Dir. Spec. Prog.  
LP Quinn Elementary School.

**Cynthia Lauzon**  
Principal  
TL Middle/High School

**Daniel Bower**  
Business Administrator  
District Office

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- **Maintain individual accounting records for each capital project.**

TLCS D Plan of Action: In the future, the District treasurer and Assistant Superintendent for Finance will prepare schedules and accounts to ensure that each capital project is assigned its own set of general ledger codes and is assigned a zero-balance bank account to, and from which all transactions will be made. At the end of the project the Board of Education will be provided a final report and a recommendation to close the account and move any remaining funds into the debt service fund to offset future payments on outstanding debt, if any.

Implementation Date: July 1, 2021

Person Responsible: Assistant Superintendent for Finance and Treasurer

- **Submit for reimbursement of the SSBA funds identified in this report.**

TLCS D Plan of Action: The District will work with staff from our Regional Information Center to verify the accuracy of our claim for reimbursement of funds expended by the general fund in order to complete work under the Smart Schools Bond Authorization. The District will submit the claim and determine the exact amount of funds remaining in order to determine if changes to the spending plan are necessary prior to completing any additional work under this authorization.

Implementation Date: June 15, 2021

Person Responsible: Assistant Superintendent for Finance and Operations

- **Adopt a resolution to close out completed projects and develop procedures to ensure projects are closed in a timely manner and the Assistant Superintendent properly distributes any unexpended funds.**

TLCS D Plan of Action: The Assistant Superintendent for Finance and Operations will recommend, based on the amounts included in the audit of the capital project accounting, the amounts that need to be moved into the debt service fund for future offset of debt service payments. He will also provide the Board with all project numbers that need to be closed out by resolution and the amounts, if any, associated with each account that will be transferred to the debt service account.

Implementation Date: August 1, 2021

Person Responsible: Assistant Superintendent for Finance

**Russell S. Bartlett**  
Superintendent  
District Office

**Elizabeth Littlefield**  
Principal/Dir. Spec. Prog.  
LP Quinn Elementary School.

**Cynthia Lauzon**  
Principal  
TL Middle/High School

**Daniel Bower**  
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District Office



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- **Ensure the AFR and State aid claim forms are prepared and submitted to NYSED by their due date each year.**

TLCSD Plan of Action: The district will have all year end closing entries completed prior to August 15th of each fiscal year and will complete all State aid claims forms and AFR by the statutory deadline of September 1st each year. The district treasurer will enter data into the State aid claiming portal and the Superintendent and Assistant Superintendent for Finance and Operations will review all data prior to final submission.

Implementation Date: August 15, 2021

Person Responsible: Treasurer and Assistant Superintendent for Finance

- **Ensure an independent auditor is engaged to audit the District's financial statements in a timely manner each year.**

TLCSD Plan of Action: The district will have all year-end closing entries completed prior to August 15th of each fiscal year. The District will also contact an independent auditor prior to August 31st to schedule the necessary field work so that the Board of Education may approve the independent audit prior to submission to NYSED by the statutory deadline each year.

Implementation Date: The independent audit field work is scheduled to begin on August 23, 2021

Person Responsible: Assistant Superintendent for Finance and Operations

**Russell S. Bartlett**  
Superintendent  
District Office

**Elizabeth Littlefield**  
Principal/Dir. Spec. Prog.  
LP Quinn Elementary School.

**Cynthia Lauzon**  
Principal  
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- **Ensure the independent audit report is issued in a timely manner and submitted to NYSED by the due date each year.**

TLCS D Plan of Action: By scheduling the independent audit fieldwork in August, the independent auditor will have adequate time to prepare a draft audit for the Superintendent and Assistant Superintendent for Finance and Operations to review prior to producing a final report to submit to NYSED by the statutory deadline. The final independent audit report will be presented by the independent auditor in person to the Board of Education each year.

Implementation Date: The independent audit field work is scheduled to begin on August 23, 2021 with final report to NYSED by October 1, 2021. The audit findings will be presented to the BOE at their October 4, 2021 meeting.

Person Responsible: Assistant Superintendent for Finance and Operations

- **Prepare and submit the required financial reports to the Board, including cash and budget status reports for all funds.**

TLCS D Plan of Action: In recognition of the fact that District Office staffing levels have contributed to reporting and timeliness issues in many of the areas pointed out in this audit, the District is pursuing options through the Franklin-Essex-Hamilton BOCES to participate in more shared business office opportunities. Initially, we have purchased accounting support services from FEH BOCES which includes a portion of one employee who will serve as the treasurer for the District. The treasurer will be responsible for preparing and submitting the required reports to the Board, including monthly cash reconciliations for all funds and quarterly budget and revenue status reports for all funds, after they have been reviewed by the Superintendent and Assistant Superintendent for Finance and Operations.

Implementation Date: July 6, 2021

Person Responsible: Superintendent, Assistant Superintendent for Finance and Operations, Treasurer.

**Russell S. Bartlett**  
Superintendent  
District Office

**Elizabeth Littlefield**  
Principal/Dir. Spec. Prog.  
LP Quinn Elementary School.

**Cynthia Lauzon**  
Principal  
TL Middle/High School

**Daniel Bower**  
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## Closing statement:

While the evaluation resulting from a full review can sometimes be difficult to ingest at first glance, it does ultimately offer an opportunity to refine and revisit the processes and practices that are in place, and to grow as an organization in addressing those shortcomings. The Tupper Lake Central School District has always paid close attention to staffing and salaries (particularly in the Business Office) as conscientious members of the Tupper Lake Community. As a result, a great deal of the workload in operating the Business Office was placed on the backs of a very few individuals. Our goal, moving forward, is to take greater advantage of shared services through regional opportunities via BOCES, and to invest in consultant services such as [REDACTED] to help guide the development of future policies and practices in the District.

This audit process has been highly educational and immensely helpful to me personally, as a first-year Superintendent to the Tupper Lake Central School District, and I look forward to the opportunity to work with our Business Office staff to help bring about productive change.

Sincerely,

Approved by Tupper Lake Central School Board of Education  
on June 7, 2021.

Russell S. Bartlett  
Superintendent of Schools

Jane Whitmore, President  
Tupper Lake CSD Board of Education

**Russell S. Bartlett**  
Superintendent  
District Office

**Elizabeth Littlefield**  
Principal/Dir. Spec. Prog.  
LP Quinn Elementary School.

**Cynthia Lauzon**  
Principal  
TL Middle/High School

**Daniel Bower**  
Business Administrator  
District Office

## Appendix C: Audit Methodology and Standards

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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 interviewed District officials and reviewed various financial records and reports and Board minutes to gain an understanding of the District's procedures for maintaining accounting records, closing completed projects, preparing bank reconciliations and reporting financial transactions.
- We used our professional judgment to select a sample of 15 balance sheet accounts recorded in the accounting records and reported in the AFRs for the general, school food service, and special aid funds as of June 30, 2019 and June 30, 2020 to determine whether they were properly recorded and supported. Our sample was selected, from the 38 balance sheet accounts recorded in the accounting records each year, based on the account balance amounts and to include asset, liability and fund equity accounts.
- We reviewed the interfund receivables and payables recorded in the accounting records as of June 30, 2019 and June 30, 2020 to determine whether they reconciled and were recorded in a manner that identified both the amount owed by each fund and to which fund(s) the amount was owed.
- We used our professional judgment to select a sample of 20 interfund receivable and payable transactions recorded in the accounting records during the audit period to determine whether they were properly recorded and supported. Our sample was selected based on the transaction amount and included transactions that were recorded throughout the audit period. In addition, our sample included reviewing the corresponding interfund receivable or payable transaction for each transaction we selected, resulting in the review of 10 interfund receivable transactions and 10 interfund payable transactions.
- We used our professional judgment to select a sample of five revenue accounts and five expenditures accounts recorded in the accounting records and reported in the AFRs for the general fund as of June 30, 2019 and June 30, 2020 to determine whether they were supported and recorded in the proper fund. Our sample of revenue accounts included the five largest revenues selected from the 25 general fund revenue accounts recorded in the accounting records as of June 30, 2019 and the 31 recorded as of June 30, 2020. Our sample of expenditure accounts was based on the account balance amounts and included expenditure accounts with various object codes selected from the 232 general fund expenditure accounts recorded in the accounting records as of June 30, 2019 and the 237 accounts recorded as of June 30, 2020.



- 
- We used our professional judgment to select a sample of 20 journal entries that were recorded for financial transactions during the audit period to determine whether they were supported, for appropriate purposes, properly recorded, posted timely and independently reviewed. Our sample included journal entries with transaction dates throughout our audit period from the 349 journal entries for 2018-19 and the 292 journal entries for 2019-20.
  - We reviewed the District's accounting records from July 1, 2014 through June 30, 2020 to determine whether separate accounting records including assets, liabilities, fund equity, revenues and expenditures were maintained for each project.
  - We reviewed all nine completed projects accounted for in the capital projects fund as of June 30, 2020 to determine whether any unexpended funds were properly distributed. We also determined the impact on the District's financial operations.
  - We randomly selected two months during the audit period (November 2018 and December 2019) to determine whether monthly bank reconciliations were prepared, agreed with the general ledger cash balances and were independently reviewed.
  - We reviewed all cash reports and budget status reports provided to the Board during the audit period to determine whether the Treasurer provided the Board with required financial reports.
  - We verified the dates the Assistant Superintendent submitted the District's 2016-17 through 2019-20 AFRs and State aid claim forms with NYSED to determine whether they were submitted by the due date. We also determined the impact on State aid payments to the District.
  - We interviewed the Assistant Superintendent to determine whether the District engaged an independent auditor to audit the District's financial statements for 2016-17 through 2019-20 in a timely manner. We also verified the dates the corresponding independent audit reports were issued to determine whether they were timely. We also verified the dates the Assistant Superintendent submitted the corresponding independent audit reports with NYSED to determine whether they were submitted by the due date. We also determined the impact on State aid payments to the District.

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.

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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. The CAP should be posted on the District's website for public review.

## Appendix D: Resources and Services

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### **Regional Office Directory**

<https://www.osc.state.ny.us/files/local-government/pdf/regional-directory.pdf>

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

<https://www.osc.state.ny.us/local-government/publications>

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

[www.osc.state.ny.us/local-government/fiscal-monitoring](http://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

<https://www.osc.state.ny.us/local-government/publications>

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

[www.osc.state.ny.us/local-government/resources/planning-resources](http://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

<https://www.osc.state.ny.us/files/local-government/publications/pdf/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](http://www.osc.state.ny.us/local-government/required-reporting)

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

<https://www.osc.state.ny.us/local-government/publications>

### **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](http://www.osc.state.ny.us/local-government/academy)

## Contact

Office of the New York State Comptroller  
Division of Local Government and School Accountability  
110 State Street, 12th Floor, Albany, New York 12236

Tel: (518) 474-4037 • Fax: (518) 486-6479 • Email: [localgov@osc.ny.gov](mailto:localgov@osc.ny.gov)

[www.osc.state.ny.us/local-government](http://www.osc.state.ny.us/local-government)

Local Government and School Accountability Help Line: (866) 321-8503

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