



Bellmore-Merrick Central High School District

Payroll

2023M-87 | October 2023

Contents

- Report Highlights 1**

- Payroll. 2**
 - How Can District Officials Ensure Salaries and Wages Are Paid
Accurately? 2
 - District Officials Accurately Paid Employee Salaries and Wages . . . 2
 - Conclusion 3

- Appendix A – Response From District Officials 4**

- Appendix B – Audit Methodology and Standards 5**

- Appendix C – Resources and Services. 6**

Report Highlights

Bellmore-Merrick Central High School District

Audit Objective

Determine whether Bellmore-Merrick Central High School District (District) officials accurately paid employees' salaries and wages.

Audit Results

Based on our review, District officials accurately paid salaries and wages to 58 employees totaling \$609,317 of the \$127.3 million paid to 1,290 employees during the audit period.

There were no recommendations as a result of this audit.

District officials agreed with our findings.

Background

The District serves the Town of Hempstead in Nassau County.

The eight-member Board of Education (Board) is responsible for managing the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the Chief Executive Officer and is responsible for the day-to-day management of the District under the direction of the Board. The Assistant Superintendent for Business (Assistant Superintendent), along with the Superintendent, certify payrolls.

The Assistant Superintendent oversees the District's business operations. The payroll clerk and the payroll supervisor are responsible for processing payroll.

Quick Facts

2022-23 Adopted Budget	\$177.1 million
Total Salaries/Wages During Audit Period	\$127.3 million
Total Salaries/Wages Reviewed	\$609,317
Total Employees Paid During Audit Period	1,290
Employees Reviewed	58

Audit Period

July 1, 2021 – December 31, 2022.

Payroll

How Can District Officials Ensure Salaries and Wages Are Paid Accurately?

The Board should approve all new hires before they can begin work, as required by the District's written payroll procedures, to ensure that employees are authorized by the Board. The Board should also establish and approve all salary and hourly wages as part of a collective bargaining agreement (CBA), individual contract or resolution. The terms and conditions of all employment agreements should be clearly communicated to those responsible for payroll processing.

Officials should oversee the payroll process by:

- Ensuring all new hires are approved by the Board before they begin working,
- Reviewing and certifying payroll registers or similar records before employees are paid,
- Ensuring payroll authorizations are segregated from the payroll processing and check distribution,
- Ensuring individual payroll amounts are traceable to authorization documents and supported by time and attendance records, and
- Ensuring changes in employment status or salary and wage rates are properly authorized, approved and documented to support the changes.

District Officials Accurately Paid Employee Salaries and Wages

We reviewed salaries and wages paid to 58 employees totaling \$609,317 to determine whether officials accurately paid the employees in accordance with the Board approved salaries, salaries and wages were paid in accordance with amounts authorized by the Board and were supported by timesheets and summary vouchers. In addition, we reviewed Board resolutions to determine whether the Board approved hiring each employee.

The District's payroll process is adequately segregated. New hires and salary changes are approved by the Board. Once approved, a personnel clerk creates a profile in the payroll system for each new employee. Department heads prepare a summary voucher which lists the daily hours worked by each employee for the pay period and sends it to the payroll department. A payroll clerk and the payroll supervisor process each payroll after receiving employee daily sign-in and sign-out sheets and summary vouchers. Finally, payroll is certified by the Assistant Superintendent and Superintendent. The certifiers attest that all employees included in the payroll have regularly performed their duties in accordance with the terms of their employment by the Board.

Conclusion

The Board approved the hiring, title and salary of employees; District officials ensured salaries and wages totaling \$609,317 were paid accurately to 58 employees; and the Assistant Superintendent and the Superintendent certified payrolls.

Appendix A: Response From District Officials



**BELLMORE-MERRICK
CENTRAL HIGH SCHOOL DISTRICT
ADMINISTRATIVE OFFICES
BROOKSIDE BUILDING
1260 MEADOWBROOK ROAD, NORTH MERRICK, NEW YORK 11566-1500**

**Telephone: 516-992-1040
Fax: 516-393-0403**

BOARD OF EDUCATION

Janet Goller
President

October 5, 2023

Nancy Kaplan, Ed.D.
Vice President

Office of the State Comptroller
Local Government and School Accountability
250 Veterans Memorial Highway
Hauppauge, New York 11788

**Marion Blane
Melissa Cmar-Grote
Edward Corona
Nina Lanci
Gina Piskin
Megan C. Ryan, Esq.**

Dear Sir/Madam:

BOARD OF EDUCATION OFFICERS

Monica Enright
Treasurer

Pattianne Guccione
District Clerk

The Bellmore-Merrick Central High School District is in receipt of the *Draft Audit Report 2023M-87 - Payroll for the period July 1, 2021 – December 31, 2022*. The Board of Education and District Administration thank the Office of the State Comptroller's (OSC) staff for their professionalism and courtesy in conducting the audit. The District acknowledges and is pleased that the State Comptroller's Audit did not reveal any instances of fraud, waste or misuse, or operational improprieties.

ADMINISTRATION

Michael Harrington
Superintendent of Schools

**Scott Bersin, J.D.
Mikaela Coni
Eric Gómez**

Assistant Superintendents

While the audit report did not include any findings or recommendations to formally address, please know that the Bellmore-Merrick CHSD appreciates and welcomes recommendations from our internal, external and claims auditors as well as the Office of the State Comptroller to assist in the overall management of the District. The District is dedicated to the efficient and effective use of taxpayer approved resources and always strives to make decisions in the best interest of the Bellmore-Merrick Community.

Sincerely,


Michael Harrington
Superintendent


Janet Goller
President, Board of Education

Bellmore • Merrick • North Bellmore • North Merrick

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 interviewed District officials and employees and reviewed policies and procedures to gain an understanding of the payroll process.
- We reviewed Board resolutions, individual employee contracts and CBAs to determine authorized salaries and wages.
- We selected 58 employees paid \$609,317 during March 2022 and November 2022, out of 1,290 employees paid \$127,319,586 during the audit period, to determine if they were approved by the Board and were accurately paid salaries and wages. Employees were paid twice during each of the months selected.
- We reviewed the District's October 14, 2022 and October 28, 2022 payrolls to determine if they were certified by the Assistant Superintendent and Superintendent.

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.

Appendix C: Resources and Services

Regional Office Directory

www.osc.state.ny.us/files/local-government/pdf/regional-directory.pdf

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

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

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

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/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

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

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

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

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

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

HAUPPAUGE REGIONAL OFFICE – Ira McCracken, Chief of Municipal Audits

NYS Office Building, Room 3A10 • 250 Veterans Memorial Highway • Hauppauge, New York
11788-5533

Tel (631) 952-6534 • Fax (631) 952-6091 • Email: Muni-Hauppauge@osc.ny.gov

Serving: Nassau, Suffolk counties

osc.state.ny.us

