

Burnt Hills – Ballston Lake Youth Recreation Commission

Financial Activities

OCTOBER 2017



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

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Report Highlights

Burnt Hills-Ballston Lake Youth Recreation Commission

Audit Objective

Determine whether the Commission's financial activities were properly recorded and reported.

Determine whether cash collections were deposited and cash disbursements were for appropriate Program purposes.

Determine whether Program employees were paid in accordance with established pay rates.

Key Findings

- The Treasurer did not maintain adequate accounting records to report the Program's financial activity.
- The Board cannot ensure that all Program collections were deposited.
- The Board did not establish pay rates for Program employees.

Key Recommendations

- The Treasurer should routinely report the Program's financial activity.
- The Youth Director should issue press-numbered duplicate receipts for any cash, checks or money orders received.
- The Board should establish appropriate pay rates for all classes of employees.

Commission officials generally agreed with our recommendations and indicated they planned to initiate corrective action.

Background

The Burnt Hills- Ballston Lake Youth Recreation Commission (Commission) was established in 1973 by the Towns of Ballston, Charlton and Glenville to provide a summer recreation program (Program) for children within the boundaries of the Burnt Hills-Ballston Lake Central School District (District).

The Commission's Board (Board) is currently composed of one member each from Ballston and Charlton and two members from Glenville. The Board is responsible for the overall financial management and safeguarding of Program resources. The Board appointed a Youth Director to handle the Program's day-to-day management.

Quick Facts

Number of Employees	25
Number of Program Participants	98
Duration of Summer Program	4 Weeks
2016 Revenues	\$51,642

Audit Period

January 1, 2015 – October 31, 2016

Records and Reports

Who is Responsible for Recording and Reporting the Program's Financial Activities and Information?

The Commission's Treasurer should maintain custody of the Commission's funds; maintain complete, accurate and up-to-date accounting records; provide the Commission Board with essential information to effectively monitor the Commission's financial affairs; and file an annual report, also known as an annual update document (AUD), with the Office of the State Comptroller (OSC).¹ Further, the Commission Treasurer should reconcile the bank account balances on a monthly basis to ensure that financial transactions are accurately recorded and cash is properly accounted for. It is also essential for the Commission Board to regularly review those reconciliations and bank statements to fulfill its financial oversight responsibilities.

During our audit period Ballston's bookkeeper, while not formally appointed by the Commission Board as Treasurer,² served in this capacity and was responsible for preparing and maintaining the Commission's accounting records and reports.³

The Treasurer Did Not Maintain Adequate Accounting Records

The Treasurer maintains a manual checkbook ledger of bank deposits, disbursements and a running cash balance for each of the two Ballston checking accounts maintained for the Program's financial activity. She also prepares monthly bank reconciliations for the two checking accounts. We examined the two checkbook ledgers, related bank statements and bank reconciliations and found that all Program deposits and disbursements made during our audit period were recorded in the two checkbook ledgers. However, the checkbook ledgers did not provide, nor are they intended to provide, detailed information about the Program's financial activity. Further, the Treasurer did not maintain records to track the types of revenues received (e.g., registration fees, field trip fees and concession sales) and disbursements (e.g., payroll, supplies, field trip costs and candy) made by the Program. The Treasurer did complete monthly bank reconciliations between her checkbook ledger and bank statement, which we verified were accurate.

1 Pursuant to General Municipal Law §30(1), if there is a separate treasurer for a joint municipal activity, the annual financial report is made by that treasurer.

2 For the purposes of the report, we will refer to the Ballston bookkeeper as the Commission's Treasurer.

3 The Burnt Hills-Ballston Lake Youth Activity Fund, LLC was formed in April 2015. The propriety of the creation of this LLC, including whether it was created for a "lawful business purpose" is beyond the scope of this report. However, it is apparent to us that the Commission continues operating as a governmental function of the Towns, with the Town of Ballston maintaining the accounting records and bank accounts. Therefore, for the purposes of this audit, we viewed the Commission as a governmental entity to be consistent with the way it was operating.

The Treasurer also did not prepare and provide monthly trial balances, budget to actual reports or a statement of cash balances to the Commission Board. Additionally, the Treasurer has not filed an AUD with OSC since 2004. Without complete and accurate financial information, the Board does not have reliable information to develop accurate budget estimates for revenues and appropriations and effectively manage the Commission's finances.

Commission officials stated that they were not aware the Treasurer was required to maintain detailed accounting records necessary for preparing financial reports for the Commission Board or that the Commission had to file an AUD with OSC. As a result, the Commission Board did not direct or provide guidance to the Treasurer in performing these duties. The failure to file timely AUDs greatly impairs the ability of the Commission Board, participating Town Boards and the public to review the Commission's financial activity.

What Do We Recommend?

The Treasurer should:

1. Maintain complete and adequate accounting records.
2. Periodically prepare and provide financial reports, including bank statements and bank reconciliations, to the Commission Board and Town Boards of Ballston and Glenville.
3. File an AUD with OSC annually.

Collections and Disbursements

What Are Effective Procedures for Collections and Bank Deposits?

Issuing duplicate press-numbered receipts (duplicate receipts) when no other adequate documentation of collections (i.e., registration form or sales register tape) is available can help ensure that collections are properly documented, recorded and deposited.⁴ One copy should be provided to the customer and one copy should be retained by the Commission. Additionally, for concession sales, daily cash collection records or cash register tapes should be reconciled to the amount of cash on hand from sales on a daily basis. Any discrepancies between the cash on hand and the related receipts and records should be reviewed and explained in a timely manner.

Collections and collection records should be remitted to and retained by the Treasurer. The Treasurer should compare collections to the corresponding records to ensure that all collections are accounted for and timely deposit the collections intact (in the same amount and form as received). The longer money remains un-deposited, the greater the risk that loss or theft of the money can occur.

Duplicate deposit slips should be prepared and detailed enough to identify the composition of the deposit between cash and the individual checks being deposited. The accountability over collections is enhanced when duplicate detailed deposit slips are prepared.

Collections and deposit slips, after preparation, should be retained in a safe (or other locked storage) until they are taken to the bank for deposit. Access to the safe should be restricted to prevent unauthorized access to collections before they are deposited.

Collection and Deposit Procedures Are Inadequate

The Commission's collections consist of funding from the participating Towns, registration fees from participants, field trip fees and concession sales. Collections are deposited into two Ballston checking accounts maintained for the Commission. The Treasurer receives the participating Towns' funding and deposits them into the primary checking account. The Youth Director collects and deposits registration fees, field trip fees and concession sales. Generally, the Youth Director deposited the registration fees into the primary checking account and deposited the other collections into a secondary Town checking account that he maintained.⁵ In 2015 and 2016, Ballston and Glenville provided funding of

⁴ General Municipal Law §99-b provides that every public officer or employee who receives payment of money on behalf of a municipality shall, when no other evidence of satisfactory for purpose of audit is available, issue a consecutively numbered receipt to the person paying, and retain a copy.

⁵ The primary account was the main bank account used for the Program and maintained by the Treasurer and the secondary account was maintained by the Youth Director.

\$9,000 and \$5,000, respectively. The Treasurer accurately accounted for these moneys and deposited them timely and intact. However, the Youth Director did not maintain collection records – such as registration forms or duplicate press-numbered receipts – for collections he received.

We determined that 34 deposits totaling \$111,170 were made into the two checking accounts during the audit period. The Treasurer made four deposits totaling \$28,000 timely and intact for the Towns' annual program funding. However, the Youth Director was not able to provide us with documentation to support the 30 deposits he made into the two checking accounts totaling \$83,171 for registration fees, field trip fees and concession sales. The Youth Director stated that he disposes all Program documentation⁶ upon completion of the Program each year. He did not issue duplicate press-numbered receipts when collecting fees for participants or retain any documentation to support any of the collections he received and deposited.

Further, the Youth Director placed collections in an unlocked desk drawer at the District until he deposited them, which based on the bank statements, was at least twice a week. For deposits made into the primary checking account by the Youth Director, duplicate deposit slips were prepared. However, they lacked information detailing the type and source of the collections being deposited. For deposits made into the secondary account, duplicate deposit slips were not prepared and the deposits were supported only by the bank deposit receipt. The Youth Director remitted the validated deposit receipts to the Treasurer for her to record the deposits into the checkbook ledgers. We compared the deposits recorded in the Treasurer's checkbook ledger to the deposits listed in the bank statements and found all bank deposits were recorded to the checkbook ledgers. However, the lack of records detailing the collections and deposits made by the Youth Director creates a significant risk that collections could be lost or stolen and go undetected by Commission officials.

Bank Deposits Were Less Than the Calculated Participant Registration Fees

The Youth Director did not maintain collection records to verify that all Program collections were deposited. Because the records were not maintained, we compared bank deposit information to the number of participants reported as attending the Program to determine whether estimated fees were deposited. We obtained deposit compositions from the Town of Ballston's bank for 30 Program deposits totaling \$83,171 made by the Youth Director during our audit period to identify the type of collections that were deposited and compared the deposits

⁶ Which included Program registration forms that contained release of waiver and indemnity agreements signed by a participant's representative.

to Program participation reports provided by the Youth Director. Based on the check images provided with the deposit compositions, we found that the Youth Director deposited Program registration fees totaling \$75,740,⁷ 345 checks for field trip fees totaling \$3,991 and six employer reimbursement checks totaling \$481. However, the Youth Director did not maintain detailed deposit slips or other collection records to determine the collection type for 18 cash deposits totaling \$2,959.

Additionally, the Program operates a concession stand from which Program participants can purchase candy. The Program purchased \$1,551 of candy during the audit period to be sold for profit. However, the Youth Director did not maintain collection records of these sales to determine whether concession collections were deposited.

The Youth Director provided us with reports documenting Program participation of 126 children in 2015 and 98 children in 2016. We compared the reported participation to the deposit compositions and found the following:

- For 2015, we determined that 118 Program registration payments were deposited totaling \$41,200, or \$3,800 less than the \$45,000⁸ that should have been collected based on Program participation of 126 children.
- For 2016, we determined that 98 Program registration payments were deposited totaling \$33,840, or \$960 less than the \$34,800⁹ that should have been deposited based on the reported Program participation of 98 children.

The Youth Director stated that Program registration fees are reduced or waived based upon a participant's financial status. However, he was unable to indicate which participants' registration fees were reduced or waived. Additionally, the Youth Director stated that he waives registration fees for children of Program employees. The Youth Director stated that there were five children of Program employees who attended the Program in 2015 and four that attended in 2016. However, these practices were not communicated to or approved by the Commission Board.¹⁰

The Director did not maintain sufficient documentation to allow us to determine whether all collections from registration payments and concession sales were

7 Two program registration payments totaling \$700 were returned upon request.

8 108 Program participants were reported from the Towns of Ballston and Glenville at a program registration rate of \$350 totaling \$37,800, while 18 Program participants were reported from Charlton at a program registration rate of \$400 totaling \$7,200.

9 88 Program participants were reported from the Towns of Ballston and Glenville at a program registration rate of \$350 totaling \$30,800, while 10 Program participants were reported from Charlton at a program registration rate of \$400 totaling \$4,000.

10 The legal propriety of waiving fees in these instances is not part of our audit scope.

accounted for and deposited. Because of the inadequate records, we could not rule out that money from collections was missing. Furthermore, when adequate documentation of collections is not maintained, the Commission Board cannot ensure that all collections are deposited timely or intact, and there is an increased risk that errors or irregularities could occur and remain undetected.

What Are Effective Internal Control Procedures for Cash Disbursements?

General Municipal Law (GML) provides for a fiscal officer of one of the participating municipalities to maintain custody of the funds made available for Commission purposes and make payments after audit by the appropriate auditing body or officer of that municipality. The Commission Board should perform a pre-audit of claims before claims are submitted to the auditing body to help ensure that funds are used for legitimate Commission expenses. These pre-audit approvals should be evidenced in writing, such as by documenting them in the Commission Board meeting minutes. This pre-audit review and approval process helps provide assurance that expenses incurred by the Commission are for goods or services used for appropriate purposes. The Treasurer should disburse all funds subsequent to the audit and approval by the Town Board of the Town of Ballston as the auditing body.

Cash Disbursements Procedures Are Inadequate

The Commission Board only meets once a year and does not provide oversight of any Program disbursements. Instead, the Ballston Supervisor (Supervisor) makes disbursements from the primary checking account to employees and vendors on the Commission's behalf. Using invoices received from the Youth Director, the Treasurer prepares vouchers and checks and provides them to the Supervisor for his review and approval. After approval, the Supervisor signs the voucher and checks and returns them to the Treasurer for mailing.

The Youth Director does not have the authority to make Program disbursements. However, he issues checks from the secondary checking account¹¹ for miscellaneous expenditures including supplies and field trips.¹² The Youth Director is required to remit supporting documentation such as receipts or invoices to the Treasurer to maintain her record of disbursements. However, the use of the secondary bank account under control of the Director circumvents the internal controls over other disbursements and should be discontinued. The disbursements made from this account were not audited or approved prior to payment. The Youth Director made 36 disbursements from the secondary bank account totaling \$8,238 during the audit period.

11 The Youth Director, who is not a Town employee, is the sole check signatory on the Town of Ballston checking account used as the Program's secondary account.

12 Program participants can attend field trips that include bowling, ice skating, mini-golf, the movies, a zoo, arcades, etc.

We reviewed all 63 Program disbursements totaling \$104,961 to determine whether they were properly approved, adequately supported and recorded, and for appropriate Program purposes. The Supervisor signed 27 checks from the primary checking account totaling \$96,723, while the Youth Director issued 36 checks from the secondary checking account totaling \$8,238. While we found all check disbursements were properly recorded in the checkbook ledgers maintained by the Treasurer, we noted the following:

- The Town Board did not audit and approve any Program disbursements issued from the primary checking account prior to payment. Only the Supervisor reviewed these disbursements, which is not a sufficient audit and approval of claims. With the exception of minor discrepancies discussed with Program officials, we determined that all payments from the primary checking account were adequately supported and for appropriate Program purposes.
- Neither the Town Board nor Supervisor audited and approved any Program disbursements made by the Youth Director from the secondary checking account. Eight disbursements totaling \$1,224 were not supported by a receipt.¹³ These payments were made to vendors the Program typically made purchases from. However, without supporting receipts or corresponding dates of Program activities that occurred requiring the items purchased, Program officials have no assurance that they were appropriate.

Program officials stated that they were not aware that the Town Board was required to audit and approve all Program disbursements and that the Youth Director does not have the authority to issue disbursements on behalf of the Commission. Without adequate disbursement controls, inappropriate and unauthorized disbursements can be made without detection.

The Youth Director Was Using Undeposited Program Collections to Purchase Miscellaneous Supplies

We reviewed the activity records maintained by the Treasurer for the calendar year 2016 and found that the Youth Director made 11 purchases totaling \$308 that were not disbursed from a Commission checking account. The Youth Director stated that he used undeposited cash collections to either make purchases or to reimburse credit purchases¹⁴ for miscellaneous Program supplies, including yarn, glow sticks and balloons. The Treasurer provided us with receipts to verify these purchases were actually made. As a result, the Program's cash collections and cash disbursements were understated by at least \$308 in 2016. Further,

¹³ These disbursements included checks issued for purchases made from a local retail store, five purchases from a pizza restaurant, one from a bowling alley and one from a movie theater.

¹⁴ Eight purchases totaling \$232 were made using cash. Three purchases totaling \$75.88 were made using a credit card.

because no one independent of the Youth Director reviewed and authorized these purchases and disbursements, the Commission is at increased risk that inappropriate and unauthorized disbursements could occur without being detected.

What Do We Recommend?

The Treasurer should:

4. Have custody of all bank accounts.
5. Deposit all Program collections.
6. Issue all Program disbursements after proper audit and approval of claims by the Town Board.

The Youth Director should:

7. Retain pertinent financial information.
8. Issue press-numbered duplicate receipts for any cash, checks or money orders received.
9. Remit all Commission collections to the Commission Treasurer for deposit.
10. Not issue Program disbursements or make purchases using undeposited collections.
11. Record and retain documentation related to concession sales.

The Commission Board should:

12. Require financial information essential to effectively monitoring the Program's financial affairs.
13. Pre-audit and approve all Program bills prior to submission to the Town Board for audit and payment.

Payroll

Who Should Establish the Program's Payroll Rates and Pay Frequency?

Assuming it is authorized by joint agreement among the Towns, the Commission Board should establish and approve all salaries by position. The Commission Board should also establish the frequency of all payroll distributions (biweekly, monthly, etc.).

The Youth Director Established Salary Rates

There are three categories of Program employees: Directors,¹⁵ bus drivers and counselors. Employees are salaried and receive two biweekly payroll checks for the work performed during the Program's four-week operating period. Employees do not use time sheets or time cards and are not entitled to leave time, compensatory time or overtime.

The Commission Board approves a combined total for salaries for all the employees based upon historic information and input from the Youth Director when the budget is presented for approval. The Commission Board allows the Youth Director to determine how much to pay employees, including himself, by allocating the approved payroll budget to the employees by position. The Youth Director also prepares the pay schedule, which he provides to the Treasurer. The Treasurer provides payroll information to the Town of Ballston's third party payroll processing company¹⁶ and retains all related payroll documentation.

We determined that all Program employees were paid in accordance with salary schedules prepared by the Youth Director during the audit period. Specifically, 28 employees were paid in total \$34,975 in July 2015 and 25 employees were paid in total \$35,700 in July 2016. Although Program employees were paid in accordance with the salary schedules, by allowing the Youth Director to set salaries, there is a risk employees will not be paid at rates in accordance with the Board's expectation. While it is acceptable for the Director to propose a salary schedule, it should be reviewed and approved by the Commission. Furthermore, the Board should not allow the Director to establish his own salary.

What Do We Recommend?

The Commission Board should:

14. Establish appropriate pay rates for all classes of employees.

¹⁵ Directors consist of the Youth Director and three sub-Directors: the Assistant Director, Arts and Crafts Director and a Pool Director.

¹⁶ The propriety of the functions performed by the third party payroll company is not within the scope of the audit.

Appendix A: Response From Commission Officials

Burnt Hills Ballston Lake Summer Recreation Commission
29 Onderdonk Rd. Glenville New York 12302

September 25, 2017

Jeffrey P. Leonard, Chief Examiner
Division of Local Government and School Accountability
Office of the State Comptroller
One Broad Street Plaza
Glens Falls, New York 12801

Dear Mr. Leonard

Please accept this letter as our response to your draft audit report number 2017M-068

Over 50 years ago the towns of Ballston, Charlton and Glenville joined together to provide support for a Youth Activity Council for children living within their towns and within the boundaries of the Burnt Hills Ballston Lake Central School District which covers parts of all three towns. For instance a 1956 Report and 1957 budget for the Central Youth Activities Council of Burnt Hills Ballston Lake School Dist. #1 was inserted into the town of Glenville board minutes in 1956. This report indicated contributions from Ballston, Charlton and Glenville. The program has continued until the present time changing its name and its focus to the Summer Recreation Program which is conducted in buildings of the BH-BL Central Schools. Over 100 children from the three towns participate each year in the 4 weeks of the program.

The audit conducted by the Office of the State Comptroller has give us the opportunity to assess the processes which have evolved over the past many years, becoming, we now assume, less stringent, and relying more on the actions and experience of the program director and less on close oversight of the Commission members.

Preliminary reports during the audit have led to changes in how the program is run including the production and approval of written and approved versions of polices many of which had been in place but not codified and other changes which were the result of information gleaned from the audit process. For instance the board had been approving a personnel salary budget in a lump sum rather than broken out by employee. This has been changed and the Commission is now establishing appropriate pay rates for all classes of employees at one of its two scheduled yearly meetings. This is an ongoing process and we look forward to making other changes as a result of both this preliminary draft and the final audit report.

We would also like to commend the town of Ballston and its bookkeeper Joanne Bouchard for their many years of administrative support. The Commission failed in its responsibility to provide necessary information to the town causing them to act in what could be seen as the role of Treasurer to the program while not having information they needed to fully comply with regulations. At no time was a town employee Treasurer of the Commission but rather an employee was acting in a voluntary bookkeeping role in support of a program that benefited the children of the town.

The Summer Recreation Program commission does not dispute any of the findings of the audit, excepting the use of the term Treasurer. We would appreciate it if the final report could refer to the Town of Ballston bookkeeper as “acting in the role of Treasurer” rather than “being the treasurer” since she was never appointed to such a position by the commission.

See
Note 1
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The Commission expects to continue working to implement the recommendations of the auditors.

Dorie McArthur
Commission Chairperson

Appendix B: OSC Comment on the Commission's Response

Note 1

We updated the report to reflect that the Commission Board did not formally appoint the bookkeeper to the Treasurer position.

Appendix C: 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, we performed the following audit procedures:

- We gained an understanding of the Commission's organizational structure by interviewing the Youth Director, the Commission Chairwoman and Town officials, and reviewing source documentation.
- We gained an understanding of the Commission's recording practices and reporting requirements by interviewing the Youth Director and Town officials, and reviewing statutes.
- We gained an understanding of the cash receipts process by interviewing the Youth Director and reviewing source documentation.
- We traced from source documentation, such as inter-municipal agreements, Board resolutions, Commission registration forms, receipts or sales reports, to the bank statements and deposit slips for all available deposits to determine whether collections were accurate and deposited timely and intact.
- We obtained deposit compositions for all deposits to determine the types of deposits and amounts deposited by type.
- We gained an understanding of the cash disbursements process by interviewing the Youth Director and Town officials.
- We traced all cash disbursements from canceled checks to the supporting documentation to determine whether disbursements were adequately supported, accurate and for appropriate Program purposes.
- We determined the instances, amount and purpose of disbursements made by the Commission Director, using un-deposited Program collections.
- We gained an understanding of the payroll process by interviewing the Treasurer, the Youth Director and the Commission Chairwoman and by reviewing source documentation.
- We performed testing to determine whether all payroll disbursements were accurate by comparing payroll schedules against payroll registers.

We conducted this performance audit in accordance with GAGAS, generally accepted government auditing standards. 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.

A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and provided to our office within 90 days, pursuant to Section 35 of General

Municipal Law. For more information on preparing and filing your CAP, please refer to our brochure, Responding to an OSC Audit Report, which you received with the draft audit report. We encourage the Commission to make the CAP available for public review in the Town of Ballston Clerk's office.

Appendix D: Resources and Services

Regional Office Directory

www.osc.state.ny.us/localgov/regional_directory.pdf

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

www.osc.state.ny.us/localgov/costsavings/index.htm

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

www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm

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

www.osc.state.ny.us/localgov/pubs/listacctg.htm#lmgm

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

www.osc.state.ny.us/localgov/planbudget/index.htm

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

www.osc.state.ny.us/localgov/lgli/pdf/cybersecurityguide.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/localgov/finreporting/index.htm

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

www.osc.state.ny.us/localgov/researchpubs/index.htm

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

www.osc.state.ny.us/localgov/academy/index.htm

Contact

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