



Newburgh Preparatory Charter High School

Board Oversight and Disbursements

Report of Examination

Period Covered:

July 1, 2013 – June 30, 2014

2015M-123



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

August 2015

Dear Charter School Officials:

A top priority of the Office of the State Comptroller is to help charter school officials manage school financial operations efficiently and effectively and, by so doing, provide accountability for moneys spent to support school operations. The Comptroller audits the financial operations of charter schools outside of New York City to promote compliance with relevant statutes and observance of good business practices. This oversight identifies opportunities for improving school financial operations and Board governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard school assets.

Following is a report of our audit of the Newburgh Preparatory Charter High School, entitled Board Oversight and Disbursements. This audit was conducted pursuant to Article V, Section 1 of the New York State Constitution and the State Comptroller's authority as set forth in Section 2854 of the New York State Education Law, as amended by Chapter 56 of the Laws of 2014.

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

Respectfully submitted,

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



State of New York Office of the State Comptroller

EXECUTIVE SUMMARY

A charter school is a public school financed by local, State and federal resources that is not under the control of the local school board and is governed under Education Law Article 56. The Newburgh Preparatory Charter High School (School) is located in the City of Newburgh in Orange County. Oversight of School operations is provided by the Board of Trustees (Board), which comprises seven members. The Board is responsible for the general management and control of the School's financial and educational affairs. The Executive Director is responsible, along with other administrative staff, for day-to-day School management under the Board's direction. The Director of Finance and Operations (Director) is responsible for managing the School's financial affairs. The Board Treasurer is responsible for maintaining adequate and correct accounts of the School's funds, disbursing funds as the Board directs and remitting an annual account of the School's financial transactions and financial condition to the Board.

The School was established in 2013 under New York State Education Department authorization and provides high school education to 60 students from ages 16 through 21. The School's 2013-14 fiscal year operating expenditures totaled \$1.3 million. These expenditures were funded primarily with revenues derived from billing public school districts for their resident pupils, and State and federal aid.

Scope and Objective

The objective of our audit was to review the Board's oversight of financial operations and disbursement processes for the period July 1, 2013 through June 30, 2014. Our audit addressed the following related questions:

- Did the Director maintain complete and accurate accounting records and reports to allow the Board to monitor the School's financial operations?
- Were disbursements for legitimate School purchases and accurately accounted for?

Audit Results

The Board needs to improve its oversight of the School's financial operations. The Board did not receive adequate monthly financial records, did not establish a sound budget process and did not obtain a required independent audit of the School's financial records. Without accurate financial reports, the Board had no assurance that expenditures did not exceed budgeted amounts and could not take proper timely actions when more than \$26,000 in cash shortages occurred. The Director did not properly perform monthly bank reconciliations to account for outstanding checks and deposits in transit and to compare the bank balance to the accounting records. As a result, the Board's ability to determine cash availability is diminished and the risk of errors and irregularities is increased.

We also found that the Board has not established appropriate internal controls to properly monitor cash disbursements. As a result, the Board cannot be assured that all disbursements are authorized, accurate, properly supported and represent appropriate School expenditures. While the majority of the disbursements that we tested were for School purposes and were properly documented and supported, two disbursements totaling \$3,901 for insurance payments were not supported with any documentation. We also found 30 payments totaling \$15,485 lacked evidence of Board approval and seven totaling \$15,515 were not properly documented and supported. We also reviewed all 21 debit card purchases totaling \$2,196 and found all contained at least one discrepancy. These discrepancies increase the risk of inappropriate disbursements occurring and not being detected.

Comments of School Officials

The results of our audit and recommendations have been discussed with School officials, and their comments, which appear in Appendix A, have been considered in preparing this report. School officials generally agreed with our recommendations and indicated they have begun to initiate corrective action.

Introduction

Background

A charter school is a public school financed by local, State and federal resources that is not under the control of the local school board and is governed under Education Law Article 56. Charter schools have fewer legal operational requirements than traditional public schools. Most of the regulations for a charter school are contained in its bylaws, charter agreement, financial policies and procedures and the *Fiscal Oversight Guidebook* for those schools authorized by the New York State Education Department (SED).

The Newburgh Preparatory Charter High School (School) is located in the City of Newburgh in Orange County. Oversight of School operations is provided by the Board of Trustees (Board), which comprises seven members. The Board is responsible for the general management and control of the School's financial and educational affairs. The Executive Director is responsible, along with other administrative staff, for day-to-day School management under the Board's direction. The Director of Finance and Operations (Director) is responsible for managing the School's financial affairs. The Board Treasurer (Treasurer) is responsible for ensuring the School's funds are adequately and correctly accounted for, disbursing funds as the Board directs and remitting an annual account of the School's financial transactions and financial condition to the Board.

The School was established in 2013 under SED authorization and provides high school education to approximately 60 students from ages 16 through 21. The School's 2013-14 fiscal year operating expenditures totaled \$1.3 million. These expenditures were funded primarily with revenues derived from billing public school districts for their resident pupils, and from State and federal aid attributable to those pupils.

Objective

The objective of our audit was to examine the Board's oversight of financial operations and disbursement processes. Our audit addressed the following related questions:

- Did the Director maintain complete and accurate accounting records and reports to allow the Board to monitor the School's financial operations?
- Were disbursements for legitimate School purchases and accurately accounted for?

**Scope and
Methodology**

We examined the School's financial operations for the period July 1, 2013 through June 30, 2014 to determine whether disbursements were properly paid and approved by the Board and whether financial reports were prepared.

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

**Comments of
School Officials and
Corrective Action**

The results of our audit and recommendations have been discussed with School officials, and their comments, which appear in Appendix A, have been considered in preparing this report. School officials generally agreed with our recommendations and indicated they have begun to initiate corrective action.

The Board has the responsibility to initiate corrective action. We encourage the Board to prepare a plan of action that addresses the recommendations in this report and forward the plan to our office within 90 days. For more information on preparing and filing your corrective action plan (CAP), please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make this plan available for public review in the School Board Secretary's office.

Board Oversight

The Board is responsible for safeguarding public funds intended for educational purposes. The School's financial activities should be accurately recorded in the accounting records. Interim financial reports should be presented to the Board on a monthly basis to help it monitor and manage the School's financial operations, assess financial condition and ensure that public funds are used effectively and efficiently for School purposes. These records must also be audited annually by an independent auditor. In addition, the School should have a balanced annual budget that accounts for all program needs described in the approved charter application and charter contract.

The Director does not maintain complete and accurate accounting records and reports. Therefore, the Board and School officials were unable to effectively monitor the School's financial operations. In addition, the Board did not ensure that an annual audit of the School's financial statements was performed, and the School has not prepared an adequate operating budget. We also found that the Treasurer did not enforce the School's financial policies. Without accurate, timely and reliable financial records and reports and a budget process, the Board's ability to oversee operations is diminished.

Records and Reports

The School's financial policies and procedures set forth the requirements for the preparation and review of financial information. Financial statements should be prepared in accordance with generally accepted accounting principles, including a monthly trial balance, income statements and balance sheets. The Director and Executive Director should review these statements for accuracy and completeness. Quarterly financial statements should be prepared and reviewed. In addition, these statements should be compared to the budget for the corresponding period and explanations of variances should be documented.

The Director did not prepare the specific financial reports required by the School's policy. Instead, he prepared monthly progress reports to the Board that covered the period between mid-month Board meetings. These reports were not prepared in accordance with generally accepted accounting principles and did not follow a standard report format. The Director's report listed the revenues and expenses on a cash basis for the period between Board meetings, around the 15th to 18th of each month. The report format changed from month to month and was not generated from the accounting system. Therefore, information provided by this report was not useful for effectively monitoring operations.

The Director did not have sufficient training or experience to prepare financial reports and did not possess the knowledge of standard accounting report formats. School officials were not aware of the School's financial policies and procedures that required monthly and quarterly reports. Further, because the School was in its infancy and had limited recurring monthly expenditures, School officials did not understand the need for periodic financial reports.

Without accurate, timely and reliable financial information, the Board's ability to monitor and manage the School's financial operations, assess financial condition and ensure that public funds are used effectively and efficiently for School purposes is diminished.

Annual Audit

Charter schools are required to have an annual independent audit of their financial statements. Audited financial statements must be submitted to SED by November 1 each year.

The Board did not ensure that an annual audit of the School's financial statements was performed. As a result, the School's financial statements have not been audited and filed with SED as required. Therefore, the Board does not have an independent review of the School's financial condition, which reduces its ability to properly oversee school finances.

Budget Process

The Board is required to establish policies and procedures addressing budget development, approval, administration and monitoring. The School's annual budget should be balanced and account for all program needs described in the approved charter application and charter contract. The approved annual budget serves as a tool for ensuring the School's financial soundness.

The Board did not establish written policies and procedures addressing budget development and administration. The Director did not develop and include the budget in the accounting system; therefore, he could not produce budget to actual reports. Hence, the Board did not have current updated budget information with which to monitor the School's finances. The Board was unaware of the need to monitor budgets and did not require budget reports.

As a result, the Board could not properly monitor School operations. The Board had no assurance that expenditures did not exceed budgeted amounts and could not take proper timely actions when cash shortages occurred. Cash shortages occurred throughout the year and were resolved by short-term borrowing from the Board President, the Director and a line of credit. Specifically, the Board President and Director each loaned the School \$13,000, for a total of \$26,000, during the audit period to cover payroll payments. The School repaid

them without interest within two months. The \$150,000 line of credit had a balance of \$109,546 as of July 1, 2014. This balance was primarily due to cash advances to cover cash shortages.

Bank Reconciliations

The *Fiscal Oversight Guidebook* recommends that all bank statement cash balances be reconciled to accounting records of cash balances on a monthly basis. The School's policy requires that bank account reconciliations be prepared and reviewed under the Treasurer's or designee's supervision.

The Director did not properly perform monthly bank reconciliations to account for outstanding checks and deposits in transit and to compare the bank balance to the accounting records. Instead, the Director compared the ending bank statement balance to the check stub balance. Our review of this comparison showed that the Director found few indications of differences. This comparison is inadequate because balances are not reconciled to the general ledger to ensure accuracy of cash accounts. It also does not provide adequate documentation of outstanding checks or deposits in transit. Because the Director did not perform bank reconciliations, we reconciled both bank accounts and noted differences between the general ledger and checkbook compared to the reconciled balances. We found the first checking account was improperly adjusted by \$691 in June 2014 to zero out the unclosed account instead of recording adjustments in a timely manner. The second checkbook was overstated by \$119 as of June 30, 2014 because of various recording errors.

These discrepancies occurred because the Director was not trained to prepare written bank reconciliations. He believed his cash balances were accurate and his monthly proof of the balance was sufficient. He did not understand the need for the Treasurer or Board to receive and review monthly bank statements and reconciliations. The Treasurer did not enforce the Board's financial policy requiring preparation and review of reconciliations under his supervision.

As a result of these deficiencies, the Board's ability to determine cash availability is diminished and the risk of errors and irregularities is increased.

Recommendations

The Board should:

1. Ensure financial records and reports are prepared and presented to the Board as described in its policy.
2. Establish budgeting policies and procedures that enable monthly budget monitoring.

3. Contract with an independent auditor to perform the annual audit of the financial statements.
4. Ensure bank statements are reconciled to accounting records and reviewed by the Treasurer monthly.

Disbursements

The Board is responsible for establishing adequate internal controls to properly safeguard the School's assets. These controls are essential to ensure that disbursements are accurately accounted for and are for legitimate School purchases. *The Fiscal Oversight Guidebook* requires that the School have adequate segregation of duties for cash receipts, deposits, cash disbursements, disbursement approvals, recording transactions and bank account reconciliations. In addition, the School's policy stipulates that cash receipts and cash disbursements are not to be processed by the same person, and bank account reconciliations are not to be prepared by a person having responsibility for accepting cash receipts or authorizing cash disbursements. It is important that School officials assign these key financial duties to different individuals so that the work of one employee is routinely verified in the course of another employee's work. If it is not feasible to segregate incompatible duties because of limited staff resources, the Board must establish compensating controls, such as increased oversight.

The Board did not adequately segregate the Director's duties. Consequently, the Director performs all of the School's financial duties, including disbursing cash, recording cash receipts, preparing deposit slips, making bank transactions and maintaining the accounting records. The Director's incompatible duties increase the risk that he could initiate inappropriate disbursements or misappropriate School assets. Therefore, we tested 40 general disbursements totaling \$96,645¹ which included disbursements made for general School business purposes. The majority of the disbursements were for School purposes and were properly documented and supported. However, two health insurance disbursements totaling \$3,901 were not supported with invoices to verify the amounts paid were correct.

Payments to School Officials – During our audit period, 33 payments totaling \$28,488 were made to the Board President, Principal, Executive Director and Director. We reviewed all 33 payments made to these officials and found 30 payments totaling \$15,485 did not contain evidence of Board approval and seven totaling \$15,515 were not properly documented and supported. Examples are below.

- The Director issued 22 checks totaling \$13,717 to himself with no other indication of review or Board approval. One

¹ See Appendix B, Audit Methodology and Standards, for details on our sample selection.

reimbursement for three fingerprinting fees totaling \$275 included a \$92 receipt that was submitted twice under two different employee names.

- Two checks were issued to the Principal and Director for services provided in the prior year totaling \$6,425 and \$5,763 that were not supported by a contract or any evidence of Board approval in the minutes.
- A \$334 reimbursement check issued to the Director for school supplies and DMV fees was not posted in the check register and general ledger.

According to School officials, the Board member who signs checks is responsible for reviewing all claims, and his signature is evidence of approval on behalf of the Board. They stated that the Board President is notified of all purchases before they are made, which she verbally approves. Without written documentation of the entire Board's approval, the risk is increased that payments could be made for inappropriate purposes.

Debit Cards – Debit cards pose significant risks because individuals using them have direct access to the School's bank accounts and any unauthorized use may not be readily detected. Debit cards can be used without prior Board approvals needed for specific expenditures. Therefore, it is essential the Board establish formal written policies and implement procedures for using these cards.

The School issued one debit card to the Director. However, the School did not have a policy regarding debit card use and authorization. We reviewed all 21 debit card purchases totaling \$2,196 and found all contained at least one discrepancy.

- The Board did not approve 14 purchases for school supplies totaling \$1,709.
- There was no invoice or receipt to verify the item description, receipt of items and the amount charged by the vendor for 15 purchases totaling \$1,322.
- Three purchases totaling \$285 paid in June 2014 for graduation supplies and a school webpage fee were not posted in the check register or general journal.

Board members told us that they trusted and allowed the Director to purchase items with the debit card without their preapproval.

Although the majority of the disbursements appear to be for proper School business, the lack of segregation of incompatible duties results in an increased risk that the Director could initiate inappropriate disbursements or misappropriate School assets.

Recommendations

The Board should:

5. Segregate financial duties and, for those functions that cannot be segregated, establish and enforce compensating controls to provide sufficient oversight.
6. Ensure claims are properly itemized and contain sufficient documentation to determine the nature of the purchases and that the amounts represent actual and necessary School expenditures.
7. Closely monitor the use of debit cards.

APPENDIX A

RESPONSE FROM SCHOOL OFFICIALS

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



NEWBURGH PREP
Together We Make A Difference

Russell E. Gilmore
Executive Director
July 31, 2015

New York State Office of the Comptroller
110 State Street
Albany, NY 12236
Attn: Tenneh Blamah, Chief Examiner

RE: Comptroller's audit of Newburgh Preparatory Charter High School

Dear Tennah Blamah,

We would first like to thank the efforts of our on-site audit team which was comprised of [REDACTED] [REDACTED] from your office. Both were friendly, approachable and always very respectful of our school environment.

Newburgh Preparatory Charter High School opened in September, 2013, the first and only charter school in the Hudson Valley, and its finances derive from tuition reimbursement from the home school districts where its students reside. We faced many challenges during our first year of operation, and the results of this audit exemplify some of those challenges. With school districts refusing to pay the tuition invoices required by law, we had to depend on an "intercept" process whereby the State Education Department captured our tuition from payments to home districts and then sent the funds to us. The process had rarely been used before, and confusion at the State Education Department's Charter School and Finance offices meant intercept payments were not received on a regular or predictable basis, creating cash flow issues. These became a block to growing our school, expanding our staff, and on a few occasions, even making payroll.

Furthermore, in his capacity as Director of Finance and Operations, Russell Gilmore assumed duties as fiscal director, human resources director, building operations director and business office manager for the school. While we were able to conserve precious financial resources by having one manager wear many hats, this situation prevented us initially from implementing dual controls for various functions or segregating duties between staff members.

Newburgh Preparatory Charter High School
471 Broadway, Newburgh, NY 12550 / 845-565-4040 / newburghprep@gmail.com

We're happy to note that these first-year problems were addressed aggressively and successfully. After approaching over 20 local banks, we were able to obtain \$150,000 in a line of credit from [REDACTED] in early spring 2014. This line of credit has enabled us to ensure that we can weather delayed intercept payments. Furthermore, we set up meetings in Albany with the Charter School and Finance office staffs to codify and streamline the intercept and payment processes, such that this year, our second year of operation, we are receiving payments much more regularly and predictably, greatly strengthening our cash flow position.

The Director of Finance and Operations was promoted to Executive Director and completed his NYS training as a School Business Leader during 2014. Under Board direction he has begun delegating many of his business office functions such as purchasing to other staff members, providing for the dual controls and segregation of duties recommended by the audit. Furthermore, as will be detailed below, an independent accounting firm has been retained to provide the Board with detailed monthly reports, allowing for much closer monitoring of the school's cash flow, revenue and expenditures, and overall financial position.

It is the hope and plan of the Board of Trustees and management at Newburgh Preparatory Charter High School to apply the recommendations from this audit to strengthen our daily operations and to maintain a fiscally sound and appropriately managed school in keeping with the highest standards of good accounting practice.

Specific Reply to the "Executive Summary: Audit Results"

During the audit year 2013-2014, the Board of Trustees was provided with monthly reports of revenues, expenditures, and bank statements that were reconciled to the checkbook maintained by the Director of Finance and Operations. During the audit period, expenses were limited and fixed, so minimal oversight was required. During the period reviewed there were between nine and twelve monthly checks written, typically to the same vendors for roughly the same amounts. As a result, the Board was provided with an "available balance" at each monthly Board Meeting.

To maintain a dual-control of cash disbursements, the Director of Finance and Operations would write the checks for payments and then was required to obtain an approved Board Member's signature on the checks. An invoice or agreement accompanied each check requested for signature so the Board Member could verify the expense was legitimate. This signing of the checks by an authorized Board member constituted our Board approval for that expense.

The Board allowed for the Director of Finance and Operations to spend up to \$5,000 per month for supplies and materials to meet the monthly needs of the students, staff and teachers. The audit cited "30 payments totaling \$15,485" and "seven totaling \$15,515." Over the course of a year, this would translate to \$2,583 per month or about 50% of what the Director of Finance and Operations was authorized to spend. Invoices, receipts and some purchase orders support these amounts. When payment was made to the appropriate vendors for these purchases, an authorized Board Member would review the supporting documentation and sign the checks.

Reaction to "Board Oversight"

Records and Reports, Annual Audit

During the first year of operation, the Director of Finance and Operations performed the financial reporting on a cash basis of accounting methodology. As invoices were received, they were paid in full and, despite

many revenue setbacks from the school districts and NYSED, the school managed to remain operating in the “black” throughout this difficult period. Staffing was kept to an absolute minimum and supplies were only purchased when funds became available.

Larger school districts can plan a long-range budget and move monies as needed, or raise school taxes to meet expenditure needs. Not so at Newburgh Preparatory Charter High School. Our revenue rate is fixed by the State Education Department and is dependent on our enrollment, which is growing but not yet as predictable as we would like. We have taken a cautious approach to making purchases or hiring additional staff until we can be sure our finances will cover those decisions.

The Board and management at the school understand and agree with the audit results as far as recommendations to follow best practices in accounting, and many of the audit recommendations have already been implemented. This year the Board hired a local accounting firm to provide enhanced monthly financial reports, enabling us to monitor revenue, expenditures, and cash flow much more closely, and a second firm was hired and has completed and filed the 2013-2014 Annual Independent Audit required by our charter.

Budget Process, Bank Reconciliations

With the hiring of an outside accounting firm during January of 2015 to maintain our general ledger, prepare monthly Board financial reports, and perform bank reconciliations, as well as the institution of [REDACTED] for our business applications, we are now producing more meaningful budget reports to guide planning going forward.

The audit findings of a discrepancy during June 2014 are correct and resulted from the closing out of bank accounts at [REDACTED] and the opening of new accounts at [REDACTED]. The discrepancy involved an uncashed check at one bank and an error in charges at the other. The amounts were later reconciled appropriately. As stated above, an independent accounting firm now reconciles our bank statements and reports to the Board Treasurer.

Disbursements

While we can certainly substantiate each of the disbursements (reimbursements) made to school officials for the amounts cited, we agree with the audit’s determination that better controls must exist to avoid even the potential for fraud. All of the expenditures mentioned were out-of-pocket expenses made by school officials for the betterment of the school. There is documentation for all the expenditures, and checks were all signed appropriately according to Board policy to reimburse those individuals who temporarily extended funds to help the school. As our finances continue to improve, the need for out-of-pocket expenses will diminish and may even disappear with time.

We are pleased that the audit reveals that no fraud of any kind has been perpetrated by any Board Member, Director or staff member at Newburgh Preparatory Charter High School. To maintain that standard and ensure that we guard against even the possibility of fraud in the future, the Board and management will move to adopt as many of the suggestions made by the auditors as our size allows. As indicated in the body of our responses, we have already made significant progress in many areas, utilizing outside services, strengthening financial control policies, and redesigning some of our internal assignments. We are confident that we are moving in the right direction to ensure that we operate effectively, efficiently and in keeping with the highest standards of accounting practice and fiscal management in the future.

Sincerely,

Mindy Ross, President
Board of Trustees

Russell Gilmore
Executive Director

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

Our objective was to review Board oversight and disbursements for the period July 1, 2013 through June 30, 2014. To accomplish our audit objective and obtain valid audit evidence, our audit procedures included the following:

- We reviewed the School's charter agreements, bylaws and Board meeting minutes to understand the School's operations.
- We reviewed SED fiscal oversight guidelines establishing responsibilities and duties for officials and employees involved with cash disbursements.
- We reviewed all monthly reports provided to the Board to ensure they included budget status reports, bank reconciliation reports, trial balances and detailed statements of all moneys received and disbursed during the month.
- We reviewed the Director's cash flow plan, accounts receivable and monthly finance reports submitted to the Board to determine the extent of the School's financial reporting.
- We reviewed bank statements, canceled check images, check stubs and general journals for the audit period to determine if bank balances were properly reconciled. Because the Director did not perform bank reconciliations, we reconciled both bank accounts and noted differences.
- We reviewed the schedule of proposed services supplied by the CPA firm to determine if it included the annual audit of financial statements.
- We reviewed 40 out of 240 randomly selected disbursements, all School official reimbursements and all debit card transactions for proper supporting documentation, correct vendor names and amounts, Board approval and business purposes.
- We reviewed all 31 reimbursement checks and two checks for professional fees to determine if check approvals, amounts and purposes were properly supported and documented.
- We reviewed all 21 debit card payments for proper supporting documentation, amount, Board approval and business purpose.
- We reviewed payroll reports and salary schedules for evidence of the Treasurer's review and Board approval.

We conducted this performance audit in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

APPENDIX C

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