SOUTH CAROLINA
SCHOOL FOR THE DEAF AND THE BLIND

SPARTANBURG, SOUTH CAROLINA

STATE AUDITOR'S REPORT

JUNE 30, 2000

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

April 27, 2001

The Honorable Jim Hodges, Governor
and
Members of the Board of Commissioners
South Carolina School for the Deaf and the Blind
Spartanburg, South Carolina

We have performed the procedures described below, which were agreed to by the governing body and management of the South Carolina School for the Deaf and the Blind (the School), solely to assist you in evaluating the performance of the School for the fiscal year ended June 30, 2000, in the areas addressed. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. The procedures and the associated findings are as follows:

1. We tested selected recorded receipts to determine if these receipts were properly described and classified in the accounting records and internal controls over the tested receipt transactions were adequate. We also tested selected recorded receipts to determine if these receipts were recorded in the proper fiscal year. We compared amounts recorded in the general ledger and subsidiary ledgers to those in the State's accounting system (STARS) as reflected on the Comptroller General's reports to determine if recorded revenues were in agreement. We made inquiries and performed substantive procedures to determine if revenue collection and retention or remittance were supported by law. We compared current year recorded revenues from sources other than State General Fund appropriations to those of the prior year to determine the reasonableness of collected and recorded amounts by revenue account. The individual transactions selected for testing were chosen randomly. We found no exceptions as a result of the procedures.

2. We tested selected recorded non-payroll disbursements to determine if these disbursements were properly described and classified in the accounting records, were bona fide disbursements of the School, and were paid in conformity with State laws and regulations and if internal controls over the tested disbursement transactions were adequate. We also tested selected recorded non-payroll disbursements to determine if these disbursements were recorded in the proper fiscal year. We compared amounts recorded in the general ledger and subsidiary ledgers to those in various STARS reports to determine if recorded expenditures were in agreement. We compared current year expenditures to those of the prior year to determine the reasonableness of amounts paid and recorded by expenditure account. The individual transactions selected for testing were chosen randomly. Our finding as a result of these procedures is presented in Expenditure Payments by Fiscal Year in the Accountant's Comments section of this report.

3. We tested selected recorded payroll disbursements to determine if the tested payroll transactions were properly described, classified, and distributed in the accounting records; persons on the payroll were bona fide employees; payroll transactions, including employee payroll deductions, were properly authorized and were in accordance with existing legal requirements; and internal controls over the tested payroll transactions were adequate. We tested selected payroll vouchers to determine if the vouchers were properly approved and if the gross payroll agreed to amounts recorded in the general ledger and in STARS. We also tested payroll transactions for selected new employees and those who terminated employment to determine if internal controls over these transactions were adequate. We compared amounts recorded in the general ledger and subsidiary ledgers to those in various STARS reports to determine if recorded payroll and fringe benefit expenditures were in agreement. We performed other procedures such as comparing current year recorded payroll expenditures to those of the prior year; comparing the percentage change in recorded personal service expenditures to the percentage change in employer contributions; and computing the percentage distribution of recorded fringe benefit expenditures by fund source and comparing the computed distribution to the actual distribution of recorded payroll expenditures by fund source to determine if recorded payroll and fringe benefit expenditures were reasonable by expenditure account. The individual transactions selected for testing were chosen randomly. Our findings as a result of these procedures are presented in Payroll in the Accountant's Comments section of this report.

4. We tested selected recorded journal entries and all operating transfers and appropriation transfers to determine if these transactions were properly described and classified in the accounting records; they agreed with the supporting documentation, were adequately documented and explained, were properly approved, and were mathematically correct; and the internal controls over these transactions were adequate. The journal entries selected for testing were chosen randomly. Our finding as a result of these procedures is presented in General Ledger in the Accountant's Comments section of this report.

5. We tested selected entries and monthly totals in the subsidiary records of the School to determine if the amounts were mathematically accurate; the numerical sequences of selected document series were complete; the selected monthly totals were accurately posted to the general ledger; and the internal controls over the tested transactions were adequate. The transactions selected for testing were chosen randomly. Our finding as a result of these procedures is presented in General Ledger in the Accountant's Comments section of this report.

6. We obtained all monthly reconciliations prepared by the School for the year ended June 30, 2000, and tested selected reconciliations of balances in the School's accounting records to those in STARS as reflected on the Comptroller General's reports to determine if they were accurate and complete. For the selected reconciliations, we recalculated the amounts, agreed the applicable amounts to the School's general ledger, agreed the applicable amounts to the STARS reports, determined if reconciling differences were adequately explained and properly resolved, and determined if necessary adjusting entries were made in the School's accounting records and/or in STARS. The reconciliations selected for testing were chosen randomly. Our finding as a result of these procedures is presented in Reconciliations in the Accountant's Comments section of this report.

7. We tested the School's compliance with all applicable financial provisions of the South Carolina Code of Laws, Appropriation Act, and other laws, rules, and regulations for fiscal year 2000. Our findings as a result of these procedures are presented in Payroll, Reconciliations, Fixed Assets Closing Package, and Expenditure Payments by Fiscal Year in the Accountant's Comments section of this report.

8. We reviewed the status of the deficiencies described in the findings reported in the Accountant's Comments section of the State Auditor's Report on the School resulting from our engagement for the fiscal year ended June 30, 1999, to determine if adequate corrective action has been taken. Our findings as a result of these procedures are presented in Payroll, Reconciliations, General Ledger, and Fixed Assets Closing Package in the Accountant's Comments section of this report.

9. We obtained copies of all closing packages as of and for the year ended June 30, 2000, prepared by the School and submitted to the State Comptroller General. We reviewed them to determine if they were prepared in accordance with the Comptroller General's GAAP Closing Procedures Manual requirements; if the amounts were reasonable; and if they agreed with the supporting workpapers and accounting records. Our finding as a result of these procedures is presented in Fixed Assets Closing Package in the Accountant's Comments section of this report.

10. We obtained a copy of the schedule of federal financial assistance for the year ended June 30, 2000, prepared by the School and submitted to the State Auditor. We reviewed it to determine if it was prepared in accordance with the State Auditor's letter of instructions; if the amounts were reasonable; and if they agreed with the supporting workpapers and accounting records. We found no exceptions as a result of the procedures.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the specified areas, accounts, or items. Further, we were not engaged to express an opinion on the effectiveness of the internal control over financial reporting. Accordingly, we do not express such opinions. Had we performed additional procedures or had we conducted an audit or review of the School's financial statements or any part thereof, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Governor and of the governing body and management of the South Carolina School for the Deaf and the Blind and is not intended to be and should not be used by anyone other than these specified parties.

Thomas L. Wagner, Jr., CPA
State Auditor

ACCOUNTANT'S COMMENTS

SECTION A - MATERIAL WEAKNESSES AND/OR VIOLATIONS OF STATE LAWS, RULES OR REGULATIONS

The procedures agreed to by the agency require that we plan and perform the engagement to obtain reasonable assurance about whether noncompliance with the requirements of State Laws, Rules, or Regulations occurred and whether internal accounting controls over certain transactions were adequate. Management of the entity is responsible for establishing and maintaining internal controls. A material weakness is a condition in which the design or operation of one or more of the specific internal control components does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Therefore, the presence of a material weakness or violation will preclude management from asserting that the entity has effective internal controls.

The conditions described in this section have been identified as material weaknesses or violations of State Laws, Rules, or Regulations.

GENERAL LEDGER

The School's general ledger did not contain a complete record of all fiscal year 2000 transactions because the School did not record the following items: one journal entry, its one interagency appropriation transfer, and all 11 of its operating transfers. The School has not recorded its composite bank account (The School refers to it as the non-appropriated account.) within its general ledger system. [During our fiscal year 1997 engagement at the School, we recommended adding this account but, as of the end of fieldwork for our fiscal year 2000 engagement, the School had not.] Accounting personnel told us that the School's original budget had been recorded in the general ledger system; however, all subsequent budget changes during the year were not recorded. Also, we were unable to account for the numerical sequence of journal entries; the School did not assign a sequential number to one appropriation transfer. The School could not locate the supporting documentation we requested for certain journal entries and disbursement vouchers.

We reported similar deficiencies in prior State Auditor's reports regarding the failure to record all financial and budget transactions and the composite bank account and problems with the numerical sequences of certain document types.

Good business practices and a system of effective internal controls require maintenance of a general ledger and accounting system which includes all accounts and transactions and provides complete, accurate, and timely information (e.g., resource information for spending decisions) for budgetary and financial decision-making. Use of sequentially number document series and preparation and retention of adequate supporting documentation for all transactions are important elements of such a system. Furthermore, generally accepted accounting principles (GAAP) require transactions to be properly recorded for financial statement presentation.

We again recommend the School fully implement its general ledger system which includes all accounts and transactions with appropriate and adequate internal accounting controls.

FIXED ASSETS CLOSING PACKAGE

The State Comptroller General obtains certain generally accepted accounting principles (GAAP) information for the State's financial statements from agency-prepared closing packages. The GAAP Closing Procedures Manual (GAAP Manual) includes guidance and instructions for preparing, reviewing, and submitting accurate and complete closing packages. Section 1.8 of the GAAP Manual states, "Each agency's executive director and finance director are responsible for submitting . . . closing package forms . . . that are: Accurate and completed in accordance with instructions." The guidance continues, "Assign the right people to prepare and review closing packages . . . (they should) be thoroughly familiar with the (applicable) agency data . . . (and) Perform an effective review of each . . . and the underlying working papers . . . Complete the reviewer's checklist . . . (and) Trace all amounts . . ." Section 1.9 contains the following requirement: "Agencies should keep working papers to support each amount they enter on each . . . form." The School submitted an inaccurate closing package for fixed assets.

The equipment balance on the fixed assets closing package is $24,386 less than the balance on the School's fixed assets detail equipment listing. [The difference was $36,643 at June 30, 1999.] The School had no supporting documentation for additions in the buildings/improvements and machinery/equipment/other categories reported on the general fixed assets summary form. Also, the fixed asset additions reconciliation form reported

$30,740 that was not supported by workpapers or other documentation. The differences between the closing packages and the School's fixed assets system is cumulative over the years. For fiscal year-end 1999, we reported similar differences and lack of documentation. Sections 3.8 and 3.10 of the GAAP Manual provide instructions for completing the general fixed assets and additions closing packages including requirements to maintain proper documentation to support each amount reported.

We continue to recommend that the School carefully review and follow the GAAP Manual guidance and instructions for completing and reviewing all of its closing packages. The School should ensure that employees assigned to prepare and independently review the closing packages are properly trained, knowledgeable of the applicable GAAP, and familiar with applicable agency records and GAAP Manual sections. Again, we recommend that the School implement policies and procedures to ensure that proper supporting documentation exists for each amount on each closing package. Finally, we recommend that the School identify and explain the cumulative differences by fixed asset category between the June 30, 2000, fixed assets balances in the School's accounting and fixed assets records and those reported on the closing packages. Appropriate adjustments should be made to its internal records and/or to the beginning balances on the 2001 closing packages with adequate supporting documentation prepared and retained.

RECONCILIATIONS

We tested the School's monthly reconciliations of cash, revenues, and expenditures to determine the accuracy, completeness, and timeliness of that process and reliability of that internal control. We chose to test the March 2000 and final fiscal year 2000 reconciliations. The School failed to reconcile its cash and expenditure accounts for March 2000 and didn't perform the revenues reconciliations for that month until July 2000. Regarding preparation of its final expenditures, revenues, and cash reconciliations for the fiscal year ended June 30, 2000 (FY 2000, FM13), we found the School did not perform them shortly after month-end, as required, but prepared the FY 2000, FM13 reconciliations for expenditures, revenue, and cash in October 2000, November 2000, and January 2001, respectively. In addition, the reconciliation for expenditures was not signed indicating independent review and approval. Similar deficiencies were noted in the three prior State Auditor's reports, as follows: failure to timely perform account reconciliations; failure to perform all required reconciliations for each month-end; and failure to perform an independent supervisory review of each reconciliation and/or to document that review and approval.

Section 2.1.7.20 C. of the Comptroller General's STARS Policies and Procedures (STARS Manual) explains about indirectly detectable errors, as follows:

> Some errors are not directly detected by the system . . . The only way such errors can be detected is for agency accounting personnel to perform regular monthly reconciliations between their agency's accounting records and STARS balances shown on STARS reports. Such reconciliations provide significant assurance that transactions are processed correctly both in the agency's accounting system and in STARS and that balances presented in the State's Comprehensive Annual Financial Report are proper.

This guidance also states that monthly reconciliations for revenues, expenditures, and ending cash balances must be performed at the fund and object code level of detail; must be performed monthly shortly after month-end; must be signed and dated by the preparer; and must be independently reviewed and approved in writing by an appropriate supervisory employee.

We again recommend that the School's accounting department develop and implement procedures to ensure that all required reconciliations are performed timely and properly documented.

EXPENDITURE PAYMENTS BY FISCAL YEAR

Section 3.12 of the GAAP Manual defines accounts payable as billings for goods or services received on or before June 30 which the agency pays for after June 30. The accounts payable closing package reported six disbursement vouchers for fiscal year 2000 expenditures ($8,363) paid with fiscal year 2001 funds. Also, the accounts payable closing package amounts included two invoices ($3,090) received in May 2000 but paid from 2001 funds after September 13, 2000, the date the closing package was submitted to the State Comptroller General. The remaining expenditure invoices were received in May and June in time to be processed and paid with FY 2000 funds. The accounts payable closing package reported a total operating liability of $13,426. For the two invoices, there were delays in submitting invoices approved for payment by the warehouse department to accounts payable. The School's FY 2000 expenditures were paid with funds authorized for another fiscal year's transactions. In addition, none of these expenditures were paid in a timely manner.

We reported a similar deficiency in prior State Auditor reports regarding the School's processing and payment of invoices.

Proviso 72.3 of Part IB of the 2000 Appropriation Act states, "Subject to the terms and conditions of this act, the sums of money set forth in this Part . . . are appropriated from the general fund of the state . . . and other applicable funds, to meet the ordinary expenses of the state government for Fiscal Year 1999-2000 . . ." Also, Section 11-35-45 of the South Carolina Code of Laws requires that all vouchers for payment of goods or services be delivered to the Comptroller General's Office within 30 work days from acceptance of the goods or services and with a proper invoice. The South Carolina School for the Deaf and the Blind Purchasing Policies and Procedures require invoices to be received by the Accounts Payable Office and then attach a copy of a purchase order. Once the Accounts Payable Office receives a receiving document and all documents agree, payment is made (The warehouse should not receive invoices).

In addition, we recommend the School adhere to and enforce its purchasing procedure to allow only accounts payable to receive invoices for payment which would increase the timely submission and payment of invoices.

PAYROLL

Calculations, Overtime, and Annual Leave Payments

Of the 75 payroll transactions tested, we found the School had made 17 payroll calculation errors which resulted in incorrect payments to employees. Nine employees were overpaid a total of $287 and eight were underpaid $429 in total. Most of the errors related to pay computations for partial payroll periods including termination pay. (Similar findings were included in the seven prior State Auditor's Reports.)

The accounting department still doesn't use a consistent method to determine the pay for an employee who works less than the full payroll period. Some of the methods used are percentage of days worked in the pay period, hours worked in a pay period, and hours not worked in the pay period. Also, other types of errors could have been detected and corrected if the calculations had been independently reviewed before the payroll voucher was approved. Pay amounts are not subject to independent supervisory review including verification of the components [e.g., pay rate, unused annual leave balance, effective date of the pay or status change (such as hire, termination, promotion)] used in the computations.

We also noted the following other payment errors: two employees were paid overtime compensation in error; one person was paid for 9.38 hours of annual leave accrued in error after the termination date; and one person was paid for regular worktime for hours after termination of employment because the School failed to process the termination and promptly remove the employee from the payroll voucher. As a result, there were overpayments of $145, $212, and $191, respectively.

For 12-month employees, the State Comptroller General's (CG's) recommended method for calculating pay for partial payroll periods uses the ratio of actual days worked to total work days in the pay period. For its other employees, the School's method as approved by the CG is to multiply the daily rate by the days worked in the period with the daily rate determined by dividing the employee's annual salary equivalent by the number of work days for the year. Section 8-11-30 of the 1976 South Carolina Code of Laws states, " It is unlawful for a person: (1) to receive a salary from the State or any of its departments which is not due; or (2) employed by the State to issue vouchers, checks, or otherwise pay salaries or monies that are not due to state employees . . ." A strong internal control system includes independent reviews of pay calculations and independent verifications of pay rates, work hours, and all of the other factors in the computations to increase the probability that errors will be detected and corrected in a timely manner by employees in the normal course of performing their assigned duties as to ensure that payroll checks will be processed for the correct amounts.

Again we recommend that the School adhere to all State laws and regulations especially those pertaining to employee pay. The accounting department should develop and implement procedures which include the use of consistent pay calculations methods for like situations. In addition, we continue to recommend that the School implement independent reviews of payroll calculations for mathematical accuracy and for verification with supporting documentation of all information used in those computations.

Annual Leave Accrual Rates and Limits

During our test of payroll transactions for employees who terminated employment, we noted four instances out of twenty five transactions tested in which the School did not compensate certain employees properly for unused annual leave. Approximately 60 percent of the School's employees work less than 12 months a year. For its full-time employees who work less than 12 months a year, for the portion of the year they work, the School properly accrues annual leave for them based on a 5- day work week and their years of State service at the same rates as for 12-month employees. However, the School set a maximum of 33.75 days of annual leave allowed to be carried forward at calendar year-end or be paid at termination, although State Human Resources Regulations prescribe a limit of 45 days for full-time permanent employees. The value of the underpaid annual leave for these four employees is $2,261.

We recommend the School revise its procedures to ensure that full-time employees who work fewer than 12 months a year continue to earn leave at the proper rates and carry forward to the next calendar year their actual annual leave balances up to the maximum prescribed by State regulations. The School should pay employees at termination for their balances of unused annual leave up to the maximum. We also recommend the School pay the four former employees the $2,261 owed to them and restore all other less than twelve month employee annual leave balances that were incorrectly reduced to 33.75 days at calendar year-end.

Deferred Salaries

Beginning in fiscal year 2000, the School gave its full-time employees who work an annual schedule of fewer than 12 months (e.g., teachers) the option to either collect 24 equal paychecks over an entire year or continue to receive paychecks only during the school year. When an employee elects the first option, the School defers payment of a portion of the compensation to the part of the year in which the employee is not working. When an employee with deferred salary terminates employment, the School must pay the employee the remaining deferred balance as of the termination date. During our test of termination transactions, we noted three instances in which employees elected the 24-equal pay option and later terminated their employment after completing their contract-work period requirements but before receiving full payment. These employees remained on the School's payroll after their termination dates. The School continued to pay them on the 24-pays schedule and paid their balances of unused annual leave after the 24th payments. When the employees terminated their employment they should have received lump sum payments for deferred salaries and annual leave totaling $43,774. (This amount includes annual leave noted above.)

Effective internal controls over payroll transactions require employees to be removed from the payroll system promptly upon termination of employment.

We recommend the School pay terminating employees in full upon termination. The final check should include the remaining balance of deferred salary as well as full payment for the balance of unused annual leave.

SECTION B – STATUS OF PRIOR FINDINGS

During the current engagement, we reviewed the status of corrective action taken on each of the findings reported in the Accountant's Comments section of the State Auditor's Report on the School for the fiscal year ended June 30, 1999, and dated June 30, 2000. We determined that the School has taken adequate corrective action on the deficiency described in the GAAP Closing Packages – Compensated Absences. However, in Section A of the Accountant's Comments section of this report, we have repeated the deficiencies presented in the prior year comments titled General Ledger, Reconciliations, Payroll, GAAP Closing Packages – Fixed Assets, and the deficiency related to Management Control over Financial Operations – Expenditure Payments by Fiscal Year.

MANAGEMENT’S RESPONSE

SOUTH CAROLINA
SCHOOL FOR THE DEAF AND THE BLIND
Serving Individuals Who Are Deaf, Blind or Sensory Multidisabled

SHEILA S. BREITWEISER, ED. D.
PRESIDENT

September 5, 2001

Thomas L. Wagner, Jr., CPA
State Auditor
1401 Main St., Suite 1200
Columbia, South Carolina 29201

Dear Mr. Wagner:

We have reviewed the draft report resulting from your application of agreed upon procedures to the accounting records of the South Carolina School for the Deaf and the Blind for the Fiscal Year ended June 30, 2000. We concur with your findings and would offer that the findings do not reflect any intentional wrongdoing, mismanagement or malfeasance. Our response to your findings and recommendations follow:

<u>General Ledger</u>

As stated in last year's response, we have added additional staff to review the current accounting system and to ensure that proper budget documentation is prepared and that all changes are recorded. However, the audit for FY 1999 occurred in June 2000, which did not lend time to effect any changes to our procedures for FY 2000. In addition, the new budget staff was hired in August 2000, which was also not in time to effect changes for FY 2000. We have initiated internal procedures to account in numerical order for the budget adjustments and journal entries. This listing will facilitate the monthly reconciliation.

<u>Fixed Assets Closing Package</u>

The discrepancies in the Fixed Assets Closing package were unintentional and were the result of the numerous changes in personnel that occurred during FY 2000. An extensive review of Fixed Assets has been performed for FY 2001 and we anticipate all closing packages to be correct. In addition, we are in the process of reviewing our current procedures for clarity and assignment of specific duties.

<u>Reconciliation</u>

The departure of financial staff members led to a personnel shortage. The monthly reconciliation was timely up to this point. As stated in the <u>General Ledger</u> section, we have filled the vacancy and monthly reconciliation is being handled in a timely manner.

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Expenditure Payments by Fiscal Year

School personnel have been instructed that all invoices are to be forwarded to the Finance Office. A log has been established to track the receipt of all invoices and purchase orders in the Finance Office. The accounts payable office has been instructed to exercise extreme care when processing year-end vouchers to ensure they are paid in the correct fiscal year. This is also a function of the procedures, all of which are in some state of repair/rewrite.

Payroll

Payroll staff has been instructed to use a consistent method of calculating pay for 12-month employees. We have developed and implemented a standard procedure for computing pay for less than 12-month employees. The prior year's findings are all due to the complex nature of our staffing issues and procedures. We have simplified this procedure.

Annual Leave Accrual Rates and Limits

The State Human Resources Regulations prescribe a limit of 45 days for full-time permanent staff. The teachers at our school are less than a 1.0 FTE, and therefore were not considered "full-time permanent staff." Pending the official clarification, we have adopted the Human Resource Regulation language in our revised "Employee Guidebook" effective 1 July 2001.

Deferred Salaries

We recognize that full payment should be made as soon as employees terminate. In the event that we have knowledge that these employees will not be returning to work the following school year, we will pay out the deferred payment balance and annual leave immediately.

We appreciate the work you and your staff perform and advice provided. It is always our intent to follow the letter of the law in matters concerning our school finances. I assure you we are diligently working to correct any and all audit findings.

Sincerely,

Sheila S. Breitweiser, Ed. D.
President

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