WALLKILL CENTRAL SCHOOL DISTRICT

INDEPENDENT INTERNAL AUDIT REPORT
AGREED-UPON PROCEDURES

INTERNAL CONTROLS OVER TREASURER
FUNCTION AND PAYROLL

2019

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Cooper Arias, LLP
Accounting & Accountability

INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES
RELATED TO INTERNAL CONTROLS

To the Board of Education of the
 Wallkill Central School District
5 Main Street
Wallkill, New York

We have performed the procedures enumerated below, which were agreed to by the Board of Education of the Wallkill Central School District for the year ended June 30, 2019. The Wallkill Central School District's management is responsible for the internal controls over the Treasurer and Payroll functions. The sufficiency of the procedures is solely the responsibility of those parties specified in 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.

TREASURER

PROCEDURES AND FINDINGS

Procedure 1

We interviewed the Treasurer to get an understanding of the duties she performs. We then verified she was providing the Board of Education with the following:

1. Budget Status Reports.
2. Treasurer reports for all funds
3. Extraclassroom Activity Funds Treasurer Reports (prepared by Central Treasurer)

Findings

We found no exceptions as a result of this procedure.

Procedure 2

We verified the Treasurer safeguards the check signature disk at all times.

Findings

We found no exceptions as a result of this procedure.

Procedure 3

We requested an exported report of all the journal entries in the accounting system from July 1, 2018 – February 25, 2019. We then selected 68 of the 112 journal entries to determine the following:

1. Proper approval was present
2. The journal entry appears reasonable per the supporting documentation
3. Verified transaction was in bank statement, if applicable

Findings

We found no exceptions as a result of this procedure.

PAYROLL

Procedure 1

We interviewed the Treasurer to get an understanding of the duties she performs.

Findings

We found no exceptions as a result of this procedure.

Procedure 2

We selected payroll disbursements to verify the internal controls were being performed as described. In addition, we verified the following.

1. The account code appeared reasonable per employee position
2. Gross payroll amount agreed with the salary notice, contract and/or Board Minutes
3. Total hours, if applicable, paid agreed with the timesheet or claim form
4. The employee retirement withholding was accurate based on years of service and Tier
5. The employee signed a waiver if they opted to not join the retirement system.
6. The employee's fingerprint clearance was in the personnel file
7. The net check amount agreed with the amount cleared or was on the direct deposit report.
8. The payroll was certified by the payroll officer

Findings

We found no exceptions as a result of this procedure.

We would like to thank all of the staff that assisted us during our engagement.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's internal controls. Accordingly we do not express such an opinion or conclusion. Had we performed additional procedures, 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 Wallkill Central School District and is not intended to be and should not be used by anyone other than those specified parties.

Cooper Arias LLP

Mongaup Valley, New York
April 8, 2019

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