

DESIGNATIONS: 06/30/23**DETAIL LIST OF BANK ACCOUNT NAMES FOR GREATER SOUTHERN TIER BOCES 2022-2023**

- A. JPMorgan Chase Bank
 - 1. Greater Southern Tier BOCES Premier Money Market Account
 - 2. Greater Southern Tier BOCES Federal Fund Checking
 - 3. Greater Southern Tier BOCES Capital Checking
 - 4. Schuyler-Steuben-Chemung-Tioga-Allegany – GST Dental & Vision Business Premier Money Market Account
- B. Chemung Canal Trust Company
 - 1. Greater Southern Tier BOCES Coopers Patron Service Account
 - 2. Greater Southern Tier BOCES Coopers Student Activities Account
- C. M&T Bank
 - 1. Greater Southern Tier BOCES General Fund Checking
 - 2. Greater Southern Tier BOCES Payroll Checking
 - 3. Greater Southern Tier BOCES Trust & Agency Checking
 - 4. Greater Southern Tier BOCES Activities Checking
 - 5. Greater Southern Tier BOCES Memorial Scholarship Checking
 - 6. Greater Southern Tier BOCES Adult Ed Merchant Account
- D. Banc of America Public Capital Corp (Webster Bank -escrow agent for Banc of America)
 - 1. Greater Southern Tier BOCES Checking (Escrow Elmira City School District's IPA)
 - 2. Greater Southern Tier BOCES Checking (Escrow Watkins Glen's IPA)
 - 3. Greater Southern Tier BOCES Checking (Escrow Spencer-VanEtten's IPA)
 - 4. Greater Southern Tier BOCES Checking (Escrow Spencer-VanEtten's IPA)
 - 5. Greater Southern Tier BOCES Checking (Escrow Energy GST BOCES's IPA)
 - 6. Greater Southern Tier BOCES Checking (Escrow Elmira Heights's IPA)
- E. Bancorp Bank
 - 1. Greater Southern Tier BOCES Collateral Account
- F. Five Star Bank
 - 1. Greater Southern Tier BOCES Money Market
 - 2. Greater Southern Tier BOCES Flexible Spending HRA Checking
 - 3. Greater Southern Tier BOCES Flexible Spending HRA Money Market
 - 4. Greater Southern Tier BOCES Wildwood Patron Service Account
 - 5. Greater Southern Tier BOCES Wildwood Student Activities Club Account
 - 6. Bethesda Foundation Scholarship Checking Account
 - 7. Greater Southern Tier BOCES Wildwood Student Activities Account
 - 8. Greater Southern Tier BOCES Certificate of Deposit Money Market
 - 9. Greater Southern Tier BOCES Certificate of Deposit Money Market
 - 10. Greater Southern Tier BOCES Certificate of Deposit Money Market
 - 11. Greater Southern Tier BOCES Certificate of Deposit Flex Account
- G. New York Liquid Asset Fund
 - 1. Greater Southern Tier BOCES Max & Full Flex Account Restricted
 - 2. Greater Southern Tier BOCES Max & Full Flex Account General Operating

8.C

Authorizations:

2023-2024

Establishment of Petty Cash Funds

In Amounts Designated and Custodians Thereof:

<u>Name of Accounts</u>	<u>Amount</u>	<u>Custodian</u>
Wildwood Center	\$100.00	M. Chamberlin
Special Ed – Admin	\$100.00	M. Francis
Coopers Center	\$100.00	T. Parker
Bush Campus	\$100.00	M. Tiwari
Central Business Office	\$50.00	T. Austin
Grants Finance	\$100.00	M. Robinette
Adult Education	\$100.00	K. Horvat
Adult Education	\$100.00	D. Zoerman
Adult Education	\$100.00	K. Bradley

GREATER SOUTHERN TIER BOCES INTERNAL CONTROLS 2023-2024

ACCOUNTS PAYABLE

After all items have been received the receiving copy of the purchase order is forwarded to the Business Office by the person who ordered the equipment or supplies and materials. They have signed and dated the purchase order or invoice to show when the items were received. The receiving copy of the purchase order is matched up with invoices and put in a batch to be approved for payment.

Invoices with blanket purchase orders are reviewed. The purchase order number is noted and approved by the person who placed the order and the supervisor of the program and then forwarded to the Business Office for payment. The invoices are then put in the batch to be approved for payment.

The Accounts Payable Senior Account Clerks input claim packets. The exception is the Xerox invoices which the Account Clerk (TE) inputs. If there are multiple invoices for a single Purchase Order or for a single vendor a calculator tape is run. The total is then compared to the computer total for accuracy. The batches are run approximately every week. The checks are printed by the Accounts Payable staff. They print the original check to mail to the vendors and one copy of the check is attached to the invoice and kept in the Business Office. The Treasurer/Deputy Treasurer gets a copy of the warrant for their records.

The Purchasing Agent receives a copy of the warrant to review in order to “give rise to the claim”. When this is completed, she gives the warrant and invoices to the Internal Claims Auditor for her review.

The Internal Claims Auditor checks to be sure that the vendor name and address are correct, and the total of the invoices matches the total of the check. She also follows the procedures detailed in the Internal Claims Auditor section. If approved, she stamps the invoices with the “Approved for Payment by Internal Claims Auditor” stamp and initials them and signs the warrant. She then gives the checks to the Receptionist Account Clerk to be mailed. If there is an issue that needs to be resolved, the Internal Claims Auditor gives the paperwork back to Accounts Payable for review.

ACCOUNTS RECEIVABLE

Accountant (AL) and Business Administrator prepare all billings for BOCES services. The bills are emailed to the appropriate district and a copy is given to the Treasurer.

With the use of the WinCap Financial Accounting Package, all school billings are automatically posted as a receivable in the General Ledger. The State of New York sends all Federal and State monies directly to our bank account.

Account Clerk (TE) and/or Senior Account Clerk (MS) records and makes copies of all checks that are received in the mail on an EXCEL spreadsheet. The checks and copies of the checks are then given to the Treasurer/Deputy Treasurer who determines the fund and/or account in which the checks will be deposited, stamps them for deposit, matches them up with the bill, records the transaction and processes the deposit. Then the deposit receipt is given to the Account Clerk (TE) and/or Senior Account Clerk (MS) who compares it to the EXCEL spreadsheet to ensure all received checks have been deposited.

All receipt back-up contains either a check stub or a copy of the check we received along with the cash receipt number written on the backup.

INVENTORY

A monthly report is run by the Senior Account Clerk (TL) to verify that items ordered are added to the inventory system as required. An Inventory Control Form and inventory tags are sent to the originator of the purchase by Senior Account Clerk (TL). The originator affixes the inventory tag to the corresponding item. After affixing the tag(s), the originator records the date, campus, building, room number, unit cost, serial number and part number (if available). The originator then signs and dates the Inventory Control Form and returns it to (TL) Senior Account Clerk or emails the inventory spreadsheet with the items listed. The items are then manually entered or imported into the inventory system based on the asset information.

Board Policy 6900 allows us to dispose of BOCES property. On a regular basis items are identified that are no longer of use to the program and are disposed of properly. If items are sold or junked, a list of the tag numbers of the items are sent to Senior Account Clerk (TL) along with the reason for disposal so they can be purged from the inventory system. If items are transferred to another location, a form is completed and sent to Senior Account Clerk (TL) to record the update of the change.

Each year Senior Account Clerk (TL) emails a report to the school districts' technology directors which provides a list of BOCES inventory items they purchased. The district verifies the items on the report, makes the necessary changes, and returns the form to Senior Account Clerk (TL). She then updates the records accordingly into the inventory system.

PAYROLL

When GST BOCES hires new staff, the hiring supervisor completes a Recommendation for Appointment form and has it approved by their supervisor and their Division Director. The Recommendation for Appointment form is then sent to the Personnel Office along with the pre-hire file which includes the application for employment, references and diploma/degree. The Personnel Office reviews the information and sends it to the District Superintendent who reviews it and signs the Recommendation for Appointment form. The Personnel Clerks meet with new staff to complete the appropriate paperwork for payroll. Personnel Clerks enter all employee demographical information into WinCap, including salaries. The personnel folder

with the employee information is then given to the Payroll Specialists to double check. Payroll Specialists then enter all information within the deduction's tabs in WinCap. Once all information is entered, the Payroll Specialists activate the employee's record in WinCap. The employee folder is returned to the Personnel Clerks.

INTERNAL CLAIMS AUDITOR

The Internal Claims Auditor is a person who has no other Business Office duties. She verifies that all invoices scheduled for payment are coded and approved, that the purchase order number on the invoice is the same as the attached receiving copy of the purchase order, that there is no New York State sales tax and that conference, mileage, and per diem expenses are at the approved amounts. The Internal Claims Auditor prepares monthly reports for the Board of Education on discovered conditions and the corrective actions taken as well as items that are reported to management for resolution.

PURCHASING

The first step in the purchasing process is to research the purchase to find the best price for the needed items. For purchases over \$750 but less than \$5,000 three verbal quotes must be obtained and the quote form summary completed and attached to the pending purchase order for review prior to approval. For purchases over \$5,000 but less than \$20,000 three written quotes are needed, the quote form summary sheet with the three written quotes need to be attached to the pending purchase order for review prior to approval. Any items over \$20,000 must be bid unless they are on any state contract, a Preferred Source, another agency's bid, a sole source, or a national cooperative bid. The next step is to enter the requisition in WinCap for review and approval by the supervisor. The Purchasing Agent is the final approver. Once the requisition has gone through the approval process it is available electronically in WinCap to Accounts Payable for a purchase order to be processed. The person placing the order will receive one receiving copy of the purchase order. The supervisor will also receive a copy of the purchase order. When the order is received, the employee signs and dates the receiving copy of the purchase order and sends it to Accounts Payable. This is the approval for payment.

OTHER

BOCES maintains credit cards for several area businesses and Mastercard credit cards for program use. Cards are held by designated employees. A purchase order must be completed and approved by a supervisor and the Purchasing Agent. The credit card will be given to the person requesting its use along with a tax-exempt form and a credit card utilization form. After the card has been used it is returned with the original receipts and utilization form. This paperwork is then given to Accounts Payable who compares it with the monthly statement.

Access to financial instruments such as check stock, deposit slips and signatures is limited to select district personnel. The check stock is put in the printer only to run checks and is otherwise locked in a cabinet in the Business Office.

Either the Treasurer or Deputy Treasurer will sign every check. Their signatures are kept securely on the WinCap server. There are passwords for each of the above signers to access their signatures and all access is logged and tracked.

SEPARATION OF DUTIES

*Treasurer/Deputy Treasurer do not reconcile bank statements for any of the funds. Account Clerk (TE) does this.

Treasurer/Deputy Treasurer do not get mail from the Post Office. All mail is delivered by the Post Office to the Account Clerks (TE) in the reception area who distributes to appropriate staff.

Treasurer/Deputy Treasurer do not distribute internal or external mail. The Account Clerks (TE) who work in the reception area do this.

Treasurer/Deputy Treasurer do not process accounts payable invoices. The Senior Account Clerks (JS, LF) in the Accounts Payable Department do this.

Treasurer/Deputy Treasurer do not process Board items when opening a new bank account. The Business Administrator does this.

Treasurer/Deputy Treasurer are not the solely authorized name when opening an account. The signatures of the Treasurer and/or Deputy Treasurer and Business Administrator or Assistant Superintendent for Finance and Administrative Services are also required.

Treasurer/Deputy Treasurer do not generate the school billings or complete State Aid forms. The Accountant (AL) and Business Administrator do this.

The Internal Claims Auditor audits all general ledger checks (i.e. checks written to transfer monies from one bank account to another).

The Treasurer/Deputy Treasurer provides a schedule of cash receipts and disbursements to the Account Clerk (TE) when she reconciles the bank statements for all GST BOCES accounts with the exception of Extra Classroom Accounts.

The Internal Claims Auditor audits all warrants before mailing checks.

The Treasurer initiates the wire transfer and then sends an email to the Accountant (AL). The Accountant (AL) logs into the banking system to verify the amount, account number and receiving bank are accurate prior to approving the wire transfer. Accountant (AL) prints a copy of the transaction and gives it to the Treasurer. The Treasurer gives the approval form with the wire transfer information to Accountant (TS). Accountant (TS) uses the approval form to post cash receipts in the financial system (WinCap). If Accountant (AL) is not available, the Business Administrator or other Treasurer performs this function. No one person can initiate and approve the same transaction.

AUTHORIZATIONS:

2023-2024

Establishment of Extracurricular Activities Accounts**Bush Campus:**

Auto Tech 1	Fashion Design Club
Auto Tech 2	FCCLA (Family, Career and Community
Auto Body	Leaders of America)
Autism Program Fund	FFA Chapter (Future Farmers of America)
Phoenix Academy Garden Café	Freedom Academy School Store
Phoenix Academy Student Account	General Youth Organization
Phoenix Academy School Spirit Fund	Junior Carpentry
Career & Tech Exploration	National Tech Honor Society
Chef Club	New Visions HOSA (Health Occupations Students
Cosmetology	of America)
Criminal Justice	Skills USA
Phoenix Academy Activity Fund	Welders Club
Phoenix Academy Eagles	Workers Club
Phoenix Academy Farms Deli	

Coopers Education Center:

Alternative Ed	Digital Media Arts
Auto Tech	Epicurean Club
BOCES Bath High School	Heavy Equipment Club
Career Beginnings & Career Exploration Club	HOSA (Health Occupations Students of America)
CISCO	Machine Trades
Coopers Builders	New Visions Medical
Coopers Paint Masters	Yearbook
Coopers Skills USA	STEM Student Council
Cosmetology	STEM Yearbook
Criminal Justice	FFA
New Visions ILB	

Wildwood Education Center:

Alternative Education	HOSA (Health Occupations Students of America)
Animal Science	Introduction to Career Majors ICM
Automotive Technology	New Visions
Computer Graphics/Yearbook DMA	Skills USA
Computer Information Technology	Welding
Cosmetology	Wildwood Builders
Criminal Justice	New Vision Education & Human Services
Culinary Arts	Project Search
GST BOCES Jobs Cooperative	Professional Business Technology
Heavy Equipment	