



THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK /
ALBANY, NY 12234

TO: The Honorable the Members of the Board of Regents
Subcommittee on Audits/Budget and Finance

FROM: Valerie Grey

SUBJECT: Board of Regents Oversight – Financial Accountability

DATE: November 4, 2010

STRATEGIC GOAL: Goal 5

AUTHORIZATION(S):

SUMMARY

Issues for Discussion

The following topics will be discussed with the Members of the Subcommittee on Audits/Budget and Finance:

1. Review of 2011-12 Budget Priorities (Attachment I)
2. Review of the Monthly Fiscal Report
3. 2010-11 Federal Budget Update
4. Proposed Revised Subcommittee's Charge (Attachment II)
5. Process for Developing 2011 -13 Audit Plan (Attachment III)
6. Completed Audits (Attachment IV)

Reason(s) for Consideration

Update on Activities

Proposed Handling

Discussion and Guidance

Procedural History

The information is provided to assist the Subcommittee in carrying out its oversight responsibilities.

Background Information

1. Review of 2011-12 Budget Priorities (Attachment I)
Staff will provide a more detailed review of the Regents Budget priorities for the 2011-12 State fiscal year adopted at the last meeting.
2. Review of the Monthly Fiscal Report
The Subcommittee will be updated on the Department State Operations expenditure and revenue projections.
3. 2010-11 Federal Budget Update
The Subcommittee will be updated on the status of Federal Budget activities.
4. Proposed Revised Subcommittee's Charge (Attachment II)
The Subcommittee will be presented with a revised charge statement defining the roles and activities of the newly formed Subcommittee on Audits/Budget and Finance. (Attachment I)
5. Process for Developing the Office of Audit Services 2011-13 Audit Plan
Staff will brief the Subcommittee on a process for identifying risk and developing the next audit plan of the Office of Audit Services. (Attachment III)
6. Completed Audits
The Subcommittee is being presented with 7 audits this month. A summary of key audits is attached. (Attachment IV)

Audits are provided as follows:

Office of the State Comptroller

Bramson Ort TAP Audit
Chatham Central School District
Jamesville-DeWitt Central School District
Onondaga-Cortland-Madison BOCES
Roosevelt Union Free School District
Waverly Central School District
Yorktown Central School District

Recommendation

For item one (Review of 2011-12 Budget Priorities), two (Review of the Monthly Fiscal Report), three (2010-11 Federal Budget Update), five (Process for Developing the Office of Audit Services 2011-13 Audit Plan) and six (Completed Audits), no further action is recommended. For item four (Discussion of the Subcommittee Charge) approval of the Subcommittee is sought.

Timetable for Implementation

N/A

The following materials are attached:

- 2011-12 Budget Priorities (Attachment I)
- Proposed Revised Subcommittee's Charge (Attachment II)
- Process for Developing 2011-13 Audit Plan (Attachment III)
- Summary of Audit Findings Including Audit Abstracts (Attachment IV)

2011-2012 Budget Priorities
As Adopted on October 18, 2010

Each year the Commissioner and Deputies review the existing initiatives, make necessary adjustments, additions or deletions and recommend budget priority areas, themes and initiatives for the upcoming year. The budget priorities are reviewed with the full Board which then acts on the final Regents budget proposals.

Given the dire fiscal climate and the expected \$8.2 billion 2011-12 State budget gap, the budget priorities recommended to the Board of Regents are limited to those that support the Department's core mission functions, benefit the State economy by ensuring children are receiving an education that prepares them to succeed in the 21st century and/or close a deficit in a program.

In addition to the revenue enhancements for the Cultural Education Account, the 2011-12 budget priorities by program office are as follows (\$ millions):

EMSC

Regents Exams	\$15.0
Summer School for the Arts Program	<u>\$ 0.8</u>
Total EMSC	\$15.8

Higher Education

Smart Scholars Early College High School Program	\$ 2.0
Tenured Teacher Hearings	<u>\$ 7.5</u>
Total Higher Education	\$ 9.5

AEWD

GED	\$ 0.7
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Total	<u>\$26.0</u>
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EMSC 2011-2012 Budget Priorities

Regents Exams:

Budget Request - \$15.0 Million State Funds

The Department currently offers Regents exams in various subject areas. They are translated into several languages and five exams (English, Math, Science, U.S. History and Global Studies) are required for high school graduation. The Department can no longer afford to produce Regents exams as costs increase, due to inflation and the need for more test security, and state and federal funding decreases. Of particular note is the nearly 33 percent reduction in General Fund operating support, including support for assessments, over the last two years. The Department is requesting \$15.0 million of General Fund support in 2011-12 to fund:

- Regents exams in:
 - Italian, French and Spanish
 - U.S. History and Government
 - Global History and Geography
 - Comprehensive English
 - Physical Setting/Physics
 - Physical Setting/Chemistry
 - Physical Setting/Earth Science
 - Physical Setting/Living Environment
 - Integrated Algebra
 - Geometry
 - Algebra 2/Trigonometry

- New English Regents exams for grades 9 and 10, which are necessary to obtain the same continuity in testing that exists for other subject areas.

The Department eliminated the exams listed below and grades 5 and 8 social studies exams in the current year because of insufficient funding:

- Grade 8 Second Language Proficiency exams (\$2.0 million),
- Component retesting in Math and English Language Arts (\$1.6 million),
- High school foreign language Regents exams in German, Hebrew and Latin (\$.85 million), and
- August Algebra 2/Trigonometry and Chemistry exams (\$.8 million)

This request would also allow for the restoration of the grades 5 and 8 social studies exams and continuation of the January administration of Regents exams and translations of exams into Chinese, Haitian-Creole, Korean and Russian.

New York State Summer School of the Arts Program:

Budget Request - \$800,000 State Funds

The summer of 2010 marked the 41st year of operation of the New York State Summer School of the Arts (NYSSSA) Program. Recognized as one of the finest programs of its kind in the nation, over 15,000 high school age students have become part of this unique summer experience.

The eight schools of the Program are directed and staffed by internationally acclaimed artists and companies such as the New York City Ballet and the Philadelphia Orchestra. Students work in small groups with other students of similar abilities and in one-on-one sessions with professionals. NYSSSA's objective is to provide intensive, pre-professional training programs for New York State's most gifted and motivated young artists who are considering careers in the arts or entertainment industries.

NYSSSA is funded by tuition revenue from participating students and a transfer from the Cultural Education Account, which has a negative cash balance. To avoid exacerbating the negative balance in this Account, which does not have enough revenue in 2011-12 to support its own operations, the Department is requesting General Fund support of \$800,000 to continue all eight schools of the Program. Tuition revenue of approximately \$600,000 will provide the remainder of the funding.

If General Fund support of \$800,000 is not received, then the Department will have to:

- Increase tuition,
- Accept fewer students into the Program, and/or
- Reduce the length of the Program which is four weeks at most of the schools.

Auditions, which normally begin in January, will be delayed until after the 2011-12 Executive Budget is released on February 1, 2011 so the Board of Regents can be apprised of the proposed funding for the Program before it makes a decision about the future of it. The Department will send a letter to constituents informing them of the possibility of reductions to this Program given the dire fiscal climate.

OHE 2011-2012 Budget Priorities

Smart Scholars Early College High School Program:

Budget Request - \$2.0 Million State Funds

During the summer of 2009, the University of the State of New York (USNY) received \$6.0 million from the Bill & Melinda Gates Foundation to establish a network of eleven Smart Scholars Early College High Schools (ECHS) in New York State. As a condition of receiving this funding, New York State must provide matching funding of \$6.0 million to support a second round of Smart Scholars ECHS throughout the State. Both the Gates Foundation and matching funding will be spent over several years. The Department is seeking State matching funding of \$2.0 million in the 2011-12 State Fiscal Year to fund the second cohort of Smart Scholars ECHS partnerships.

Teacher Tenure Hearings:

Budget Request - \$7.5 Million State Funds

Section 3020-a of the State Education Law specifies the procedures school districts must follow to discipline or discharge school employees who have completed a probationary period of professional employment and have been granted tenure by the employing school board. Grounds for discipline may include conduct unbecoming a teacher, failure to maintain certification, immoral character, incompetence, inefficiency, insubordination, neglect of duty and physical or mental disability. The Department's role in the tenured teacher disciplinary process is primarily ministerial and it has very limited ability to control the costs associated with the Tenured Teacher Hearing (TTH) process.

Over the last several years, the cost of TTHs has increased significantly because the length of cases and the daily rates for arbitrators have increased. Neither school districts nor teachers pay for any of the cost of TTH cases and, therefore, they do not have an incentive to resolve them quickly. The highest paid arbitrators are now getting \$1,800 for a five-hour hearing day plus an additional \$3,600 (the equivalent of two hearing days) for preparation and study time, for a grand total of \$5,400 per hearing day.

The Department is requesting \$2.2 million of additional General Fund support in 2011-12 to supplement baseline support of \$3.8 million so it can fully pay for the \$6.0 million annual cost of this Program. It is also requesting \$5.3 million to pay for the accumulated deficit, which developed over several years because the appropriation for the TTH Program has not been sufficient to support it. If an increase isn't provided, then the current fifteen month lag in paying arbitrators will continue to increase. Court reporters, on the other hand, are normally paid on time because they are paid via a contract which must be encumbered at the beginning of the state fiscal year. The appropriation that remains after the court reporter contract is encumbered is used to pay arbitrators.

The Department is exploring options to stabilize the spending for this Program such as:

- Restructuring the pay of the arbitrators,
- Replacing the arbitrators with public sector administrative law judges, and
- Sharing the cost of the Program with school districts and teachers to provide an incentive to resolve cases in a reasonable time period.

AEWD 2011-2012 Budget Priorities

General Educational Development (GED):

Budget Request - \$700,000 State Funds

The GED Program provides the opportunity for thousands of students to earn a New York State High School Equivalency Diploma, which opens doors to higher education, apprenticeship positions and post-secondary training. In 2009, over 55,000 students took the GED test at 134 funded testing centers throughout the State. The Department contracts with these testing sites and pays them \$20 for each student who is administered the GED. In accordance with Section 317 of the Education Law, there is no fee imposed upon a student to take the test. In addition, there is no charge for the original transcript and diploma but, after that, there is a \$10 fee for an additional copy of a diploma with an attached transcript and a \$4 fee for an additional copy of just a transcript.

The Department is making efforts to control the costs of the GED Program. One effort is the new on-line student registration system which was implemented in New York City in July 2010 and is being expanded to the rest of the State this year. This system, known as GED Compass, will greatly streamline the test registration process and ensure that students only register for the GED at one testing center. Another effort is the implementation of a demonstrated readiness requirement as a pre-requisite for taking the GED exam. When fully implemented, this new GED statewide policy and online process will enhance the statewide pass rate. This new policy will also save funding by only allowing students to take the exam once they have demonstrated they are ready to take it by passing the Official Practice Test (OPT) and other online tools aligned to GED level proficiency. Savings from this initiative are estimated to be \$300,000 in the 2011-12 State Fiscal Year.

The Department received one-time Education Assessment Account funding of \$1.0 million in the current state fiscal year to support the GED Program. Unless State funding is provided to compensate for the loss of this one-time funding in the 2011-12 State Fiscal Year, the Department will be forced to reduce the number of testing sites or testing seats and/or suspend the testing altogether for a portion of the year as it did for six weeks during the summer of 2010. This will stymie higher education and other opportunities for the 1.8 million working age adults in New York State who are in need of a high school credential. According to the Alliance for Excellent Education, the average 2005 incomes of workers without a high school diploma, with a high school diploma, and with a bachelor's degree were \$17,299, \$26,933 and \$52,671 respectively. The impact on the State economy is less visible but just as staggering.

OCE 2011-2012 Budget Priorities

Stabilizing the Cultural Education (CE) Account:

Budget Request – Revenue Enhancements for 2011-12 and the Out Years

The Cultural Education (CE) Account provides the majority of operating funding for the State Museum, State Archives, State Library, and Office of Public Broadcasting and Educational Television. Among other purposes, it pays the salaries of more than 300 employees, funds the purchase of State Library collections and State Library and Archives research facilities, and supports public galleries, public programming and education, and scientific and historical research in the State Museum. The CE Account currently has a negative cash balance of \$12.0 million as a result of a 41 percent decline in revenue over the last five years and \$62 million in transfers to support other state programs such as the Summer School for the Arts Program. Annual revenue is insufficient to support payroll costs, let alone the cost of non-personal service and transfers to support other programs.

As a result of participation in parts A and B of the Early Retirement Incentive, 31 fewer employees will be on the Cultural Education Account's payroll. The full annual personal service and fringe benefit savings from these retirements are estimated at \$3.5 million and will help reduce, but won't eliminate, the negative balance in the Cultural Education Account. To generate sufficient revenue to fully support ongoing operations and reduce the negative cash balance, the Department will propose revenue enhancements for the Account for 2011-12 and the out years. These revenue enhancements will have no impact on the General Fund.

CHARGE AND ORGANIZATIONAL INFORMATION

Regents Subcommittee on Audits/Budget and Finance

November 15, 2010

The Regents Subcommittee on Audits/Budget and Finance (Subcommittee) is a permanent subcommittee of the New York State Board of Regents (Board). The Subcommittee will ensure accountability by centralizing review and discussion of fiscal and audit issues related to the State Education Department (Department). The Subcommittee will:

- review State and federal budget actions,
- review financial reports and all audits of the Department,
- recommend budget priorities for the upcoming state fiscal year and actions needed to achieve budget reductions and close structural deficits,
- review select audits of other USNY institutions which may require Department action and submit recommendations and reports to the Full Board, as appropriate, and
- provide oversight of the Department's Office of Audit Services.

Charge

The Board of Regents recognizes that the primary responsibility for financial and other reporting, internal control, and compliance with laws, regulations and ethics rests with the Department's executive management. However, to fulfill its oversight responsibilities, the Board requires an effective review of the Department's financial reports, internal, and external audits of Department program and financial activities. Therefore, the primary responsibility of the Subcommittee is to assist the Board in carrying out its oversight responsibilities. The Subcommittee is charged with setting the tone at the top for quality financial reporting; internal controls; compliance with laws, regulations and ethics; and with exercising an important oversight role relative to internal and external audits.

Composition

The Subcommittee will have at least seven Regents as members appointed by the Chancellor. The Chancellor will designate one member to serve as chair. The Chancellor may also designate a vice chair. At least one member should have prior experience on an audit committee or experience with financial reporting, accounting or auditing to the extent that this is possible. The Chancellor and Vice Chancellor shall be ex officio voting members of the Subcommittee. The Commissioner and/or the Commissioner's designee will be asked to attend Subcommittee meetings. It is anticipated that any Commissioner's designee will be the Chief Operating Officer or another Deputy, Associate, or Assistant Commissioner-level designee.

Agendas and Meetings

The Subcommittee chair will arrange to have agendas with summaries of the items to be discussed sent to all Regents prior to Subcommittee meetings and will arrange to have public meetings.

Procedure

The Chief Operating Officer will present the Monthly Fiscal Report (MFR) and Plan Adjustment Report at each meeting for the Subcommittee's review and approval. The MFR, which is broken out by program office, shows each account's actual spending through the prior month, projected spending for the remainder of the year, projected revenue for the year and the projected structural balance as of the end of the current state fiscal year. The Plan Adjustment Report shows changes to the MFR such as mid-year budget reductions and the receipt of federal grants.

The Chief Operating Officer will provide the Subcommittee with a proposed biennial audit plan including anticipated audit initiatives and assignment of resources for its review and approval. The Subcommittee will also be provided with periodic updates and progress reports on the audit plan. Annually, the need to adjust the plan will be discussed with the Subcommittee.

The Subcommittee may request certain audits, studies, or reviews of areas of interest that are not provided for in the audit plan. The Subcommittee may also recommend that the Commissioner request additional resources to provide for special audits. In addition to audits of the Department, the Commissioner or the Commissioner's designee will send to the Subcommittee for its review audit reports which come to the attention of the Department that include Department supervised programs or entities that disclose serious control failures, financial instability, or significant malfeasance.

The MFR, and executive summaries of all audit reports identified on the agendas shall be forwarded to the members of the Subcommittee.

The Subcommittee will review, discuss, and may provide comments on audit reports that it considers significant. The Subcommittee will regularly provide summary reports of its activities and findings and may make recommendations to the Board.

The Director of Audit Services shall provide the Subcommittee with follow-up reports on corrective actions taken or planned with respect to significant audit findings. These follow-up reports should be presented to the Subcommittee no later than six months after completion of the original report. The Subcommittee may provide reactions and advice on these follow-up reports.

The Director of Audit Services shall provide the Subcommittee with periodic reports which focus on problems, risks, control weaknesses, trends, and other similar issues and will provide updates on developments in accounting and financial reporting standards that may bear on the work of the Subcommittee.

The Subcommittee will review and may make recommendations regarding any proposed referrals to the Attorney General, State Comptroller, or local prosecutors.

The Subcommittee may meet with the primary auditors of the Department in executive session (subject to Open Meetings Law) without the presence of other staff.

The Subcommittee will periodically review and assess the work of the Office of Audit Services for independence, objectivity, and effectiveness.

At the conclusion each year of the audit plan, the Subcommittee will present a report on activities to the Board in public session.

Process for Developing the Office of Audit Services 2011-13 Audit Plan
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Conduct Risk Assessment

Audit Universe

- Identify major internal control systems that cross Department program offices
- Identify all program offices and functions based on organization chart and internal control information

Evaluate Risk

- Evaluate each internal control system based on the following criteria:
 - ✓ Mission critical
 - ✓ Reliance on data
 - ✓ Health or safety issue
 - ✓ Financial impact
 - ✓ Public visibility
 - ✓ Results of internal control review
 - ✓ Audit history
- Numerically assign a rating of 0 to 3 to each of the criteria, with 0 representing no risk and 3 representing high risk of occurrence; impact or non-compliance; or poor control and no audit coverage.

Share Results with Management and Obtain Input/Feedback

- The preliminary results of the process will be discussed with management to obtain further data for evaluating topics for audit initiatives

Determine Available Audit Resources and Develop Preliminary Plan

- Identify audit resources by identifying expected staff levels, determine requirements to complete ongoing projects and other resource commitments

Share with Regents Subcommittee on Audits/Budget Finance

- Adjust accordingly

Submit Final Plan to Commissioner for Approval

**Audit Report Abstracts
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Audit	Information Technology	Budgeting	Medicaid Revenue Enhancements	Tuition Assistance Program (TAP)	Energy Management
Office of the State Comptroller					
Bramson Ort College				√	
Chatham Central School District			√		
Jamesville-Dewitt Central School District	√				
Onondaga-Cortland-Madison BOCES	√				
Roosevelt Union Free School District		√			
Waverly Central School District					√
** Yorktown Central School District					
November 2010	2	1	1	1	1

** No recommendations

The Department's Internal Audit Workgroup met to review each of the audits being presented this month. The findings were considered of a routine nature and not of enough significance to bring to the Subcommittee. Letters will be sent to the auditees reminding them of the requirement to submit a corrective action plan.

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Office of the State Comptroller		
Audit	Major Finding(s)	Recommendation/Response
Bramson ORT Tuition Assistance Program (TAP) Awards 2009-T-2 11th Judicial District	<p>\$338,371 adjustment</p> <p>Bramson ORT is a not-for-profit institution of higher and professional education that offers undergraduate and graduate programs in education, business, health sciences and information systems. The majority of Bramson's programs are approved by the State Education Department (SED) for Tuition Assistance Program (TAP) eligibility.</p> <p>Out of a total of \$6 million in TAP awards, Bramson was overpaid \$338,371, because school officials incorrectly certified 16 students as eligible for 18 TAP awards. From a sample of 200 randomly-selected awards, 17 awards (totaling \$38,650) were disallowed. Another award (for \$1,225) was disallowed based on an outside statistical sample for the students.</p> <p>16 of the TAP awards (including the previously mentioned award from outside the statistical sample period) were disallowed because the students were not matriculated, as required, and two awards were disallowed because the students were not meeting residency requirements.</p>	<p>3 recommendations</p> <p>The recommendations to the Higher Education Services Corporation (HESC) stated that the \$338,371 (plus interest) from Bramson for its incorrect TAP certifications should be recovered, and that it should be ensured that Bramson officials comply with HESC requirements relating to New York State residency.</p> <p>The recommendation to the Department was to ensure that Bramson officials comply with Department requirements relating to matriculation.</p> <p><i>Both HESC and the Department agreed with the recommendations and will implement corrective action.</i></p>
Chatham Central School District Medicaid Revenue Enhancements 2010M-98 3rd Judicial District	<p>District officials need to improve the monitoring of the Medicaid claims process to ensure that all eligible services are submitted for reimbursement, and that all requirements for submission, such as service dates, have been met. The District could have realized revenue enhancements of up to \$13,218 in Medicaid reimbursements for IEP services and</p>	<p>3 recommendations</p> <p>The report's recommendations focused on strengthening policies pertaining to the proper documentation for Medicaid-eligible</p>

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	Targeted Case Management reviews by properly submitting complete supporting documentation for these services.	<p>services, IEP schedules, and services provided.</p> <p><i>The District generally disagreed with the recommendations and maintains the opinion that they attend very carefully to Medicaid requirements and have been successful in documenting and collecting revenues available.</i></p>
<p>Jamesville-Dewitt Central School District Computer Equipment Disposal P3-10-04 5th Judicial District</p>	The District disposes of its computer equipment in an environmentally safe, efficient, and economical manner. Although District officials have not established a formal policy related to the management of surplus computer equipment or the environmentally safe disposal of e-waste, we concluded that the District's current control practices are adequate.	<p>2 recommendations</p> <p>It is recommended that the District continue to dispose of computer equipment in an environmentally safe manner, and develop formal policy guidance and procedures related to the management and disposal of computer equipment assets.</p> <p><i>The District agrees with the recommendations and has indicated that they will implement corrective action.</i></p>
<p>Onondaga-Cortland- Madison BOCES Computer Equipment Disposal P3-10-03</p>	BOCES disposes of its computer equipment in an environmentally safe and economical manner. There are additional opportunities for improving controls over the disposal of BOCES-owned computer equipment by improving policy guidance regarding the safe disposal of e-waste and	<p>3 recommendations</p> <p>The report's recommendations focused on strengthening the policies related to the disposal of</p>

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<p>5th Judicial District</p>	<p>monitoring employee compliance with existing policy on the management and disposal of computer equipment assets.</p>	<p>computer equipment and e-waste, and compliance with existing policies related to recordkeeping requirements and authorization of disposals.</p> <p><i>The BOCES agreed with the recommendations and stated that they will implement corrective action.</i></p>
<p>Roosevelt Union Free School District Fourth Quarter Report on the 2009-10 Budget 2010M-163 10th Judicial District</p>	<p>The District has a potential operating surplus of nearly \$7 million for the year ending June 30, 2010. If the surplus is realized, the District will end the 2009-10 fiscal year with a projected accumulated fund balance of almost \$27 million. This amount includes \$17.7 million of restricted funds authorized to be maintained in various reserves, which will leave the District with approximately \$9.6 million in unrestricted, unappropriated fund balance.</p> <p>The District's intention is to reduce the \$9.6 million in available fund balance by appropriating \$2.8 million to finance expenditures in the 2010-11 fiscal year budget and by designating unused AIG funds of \$397,671 for academic improvement expenditures. As a result, this would leave the District with an undesignated, unreserved fund balance of approximately \$6.4 million.</p>	<p>4 recommendations</p> <p>The report's recommendations focused on strengthening the procedures pertaining to the general fund balance, appropriations transferred to over-expended accounts, AIG funds, and the reduction of revenues and appropriations.</p> <p><i>The District has agreed, and has already begun to comply with the recommendations.</i></p>
<p>Waverly Central School District Energy Management 2010M-99 6th Judicial District</p>	<p>District administration and management have taken a number of steps to reduce utility expenditures including installing a cogeneration plant at the high school and setting computers to automatically turn off every day. It is estimated that these actions will save the District \$32,000 during the 2009-10</p>	<p>1 recommendation</p> <p>It is recommended that the Board consider reconfiguring the computers located in District labs</p>

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	<p>school year. The District has also started a capital project that includes energy upgrades, which enhances energy efficiency by more than 200 percent. Although these efforts are admirable, opportunities still exist that may further reduce hardware and utility expenditures. If the District replaced 30 desktops that are scheduled for replacement with virtual desktops, the District would save \$16,500 in hardware costs, and \$330 annually for electricity.</p>	<p>with a virtual desktop configuration.</p> <p><i>The District agrees with the recommendations and will consider additional energy saving options for the future.</i></p>
<p>Yorktown Central School District Internal Controls Over Payroll 2010M-125 9th Judicial District</p>	<p>The district's payroll processing system duties were found to be properly segregated, and there were no material deficiencies found in the District's payroll operations.</p>	<p>There were no recommendations.</p>