



SOUTH HUNTINGTON UNION FREE SCHOOL DISTRICT

CREATING THE LEADERS OF TOMORROW

SUPERINTENDENT OF SCHOOLS
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September 26, 2023

New York State Education Department
Office of Audit Services
89 Washington Avenue
Room 524 EB
Albany, NY 12234

To Whom It May Concern:

Below, please find the South Huntington School District's response to findings and recommendations of the Risk Assessment Report, which was performed by the District's Internal Auditors, Nawrocki Smith, LLP.

The South Huntington School District hereby submits a Corrective Action Plan for the Risk Assessment Report which is required under Section 170.12 of the Regulations of the Commissioner of Education in response to issues identified in the 2022/2023 Risk Assessment Update Report provided to the District by our Internal Auditors. Please note that the information below is intended to ensure that the District properly accounts for the findings contained in the report titled "South Huntington School District, Risk Assessment Update pertaining to the Internal Controls of District Operations, June 2023."

Accounting and Reporting Recommendation #1

As a best practice, we recommend the Business Office post the District's Internal Risk Assessment Reports and Corrective Action Plans on the District's website. This will assist the District in its efforts to communicate its report information to the public.

Response

The District has already posted the June 30, 2022 Risk Assessment Report and Corrective Action Plan to its website. Going forward, the district will continue this practice once these documents have been approved by both the Audit Committee & Board of Education.

Deadline: To be completed by December 31, 2023

Payroll Recommendation #2

The District should consider conducting an employee Payroll Audit for all buildings. A periodic Payroll Audit will assist in verifying the legitimacy of direct deposits and payroll checks. It may also confirm the completeness of the District's employee off boarding procedures. The District may accomplish this recommendation internally once a year or have its Internal Auditors conduct this audit periodically.

Response

The District is in the process of conducting an annual in-person retrieval by each staff member of their physical pay stub. We plan on having the pay stubs for each building delivered to the Main Office at each building (Payroll Office for JKAO) and have each employee present ID & sign for their stubs. We will then coordinate between Payroll and Human Resource Departments to perform this task once per fiscal year going forward.

Deadline: To be completed by December 31, 2023

Facilities Maintenance

Recommendation #3


The Facilities Department, with the assistance of the Business Office, should consider the cost-benefit of investing in a software system that will enhance the monitoring of equipment service failures and manufacturers' maintenance requirements and warranties. This will assist the Facility Department in improving its controls over the timely completion of the scheduled routine service calls and ensure that preventative maintenance inspections are completed in a timely manner.

Response

Mr. Dennis Martin, our Facilities Director has implemented a Custodial Training Manual, which includes information for both Mechanical and Building Inspections. Included in this manual are various checklists for the building staff to review and maintain maintenance records of when they have been completed. These manuals and checklists are to be reviewed and overseen by Mr. Martin, in addition to the respective head custodian of each location. As part of ongoing improvements to the department, Mr. Martin noted he has numerous checks and balances regarding our preventative maintenance efforts. In his monthly staff meetings, he has included this item on the monthly agenda to ensure the District addresses the concerns mentioned by our Auditors. Mr. Martin will continue to work with his staff, to address the issue of maintenance in order to develop and maintain an effective and efficient action plan.

Deadline: To be completed by June 30, 2024

Very truly yours,



Michael J. Conway
Executive Director for Business

MJC/dl