



SOUTH HUNTINGTON UNION FREE SCHOOL DISTRICT

CREATING THE LEADERS OF TOMORROW

SUPERINTENDENT OF SCHOOLS
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Deputy Superintendent
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Office of Audit Services
89 Washington Avenue
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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 2021/2022 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 2022."

Human Resources Recommendation #1

The Human Resources Department should enter in WinCap employee absences based on the submitted leave request form. On an annual basis, the Human Resource Department should reconcile the number and type of absences reported between the leave request forms and the WinCap employee attendance reports. The results of the annual review of the employee attendance and their accrual leave balances should be documented and communicated to the Executive Director of Human Resources as of June 30th of each year. This will assist the Human Resources Department in increasing its oversight controls over employee attendance reporting.

Response

The District is in the process of implementing this recommendation by utilizing WinCap Web by all units to request and approve personal, business, and vacation days. This recommendation will be implemented by the end of the 2022-23 school year.

Extraclassroom Activity Fund Recommendation #2

According to the NYSED Extraclassroom Activity Fund guidelines, the District should appoint a Faculty Auditor to review all Extraclassroom Activity Fund transactions to ensure that all collections and disbursements are supported, approved, and processed accurately. The Faculty Auditor should be an individual distinct and separate from other appointed officers. The Faculty Advisor should reconcile

monthly The Central Treasurer and Club Advisors' ledgers to ensure they are complete and accurate. This will enhance the District's oversight internal controls over the Extraclassroom Activity Fund.

Response

The District is in the process of implementing this recommendation by assigning a District employee separate from the Central Treasurer and Club Advisors to be a Faculty Auditor. The District is in the process of developing an electronic Extraclassroom Activity Club ledger and instituting a monthly reconciliation of the Clubs' ledger balances. This recommendation was immediately implemented in the Fall of 2022 and was completed.

Information Systems
Recommendation #3

The Business Office should review the permissions user account report and verify the appropriateness of user accounts and permissions on an individual employee basis and continue with such a review on an annual basis. Any permissions determined to be a segregation of duties issue should be revised or deactivated. This recommendation will assist the Business Office in assigning only those access rights needed to perform the job duties and minimize the risk of unauthorized changes being made.

Response

The Business Office has reviewed the analysis of user permissions. Any modifications or deletions have been given to the WinCap System Administrator to implement the recommended changes and the District immediately implemented this in the Fall of 2022 and was completed.

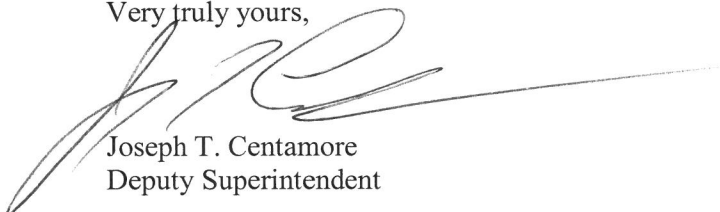
Insurance / Risk Management
Recommendation #4

We recommend that the Business Office utilize the narratives attached to our internal audit cycle report to prepare a departmental process manual regarding insurance planning, risk management, compliance monitoring, insurance claims communication, submission and recovery, and litigation monitoring and recordkeeping. The Deputy Superintendent and Principal Office Assistant should review the District's documented guidelines and applicable forms on an annual basis. This will allow for an annual internal review of processes as well as serve as a training document for the Department Heads and Building Level Administrators.

Response

The Business Office is planning to include the narratives attached to our internal audit cycle report within its existing Business Office Procedural Manual. This recommendation will be implemented the first semester of the school year.

Very truly yours,



Joseph T. Centamore
Deputy Superintendent