

# South Orangetown Central School District

160 Van Wyck Road, Blauvelt, NY 10913

**Steven Finn, President**  
**David Sansone, Vice President**  
**Katie Gravino**  
**Diana Korabel**  
**Dana Stilley, Ph.D.**

January 12, 2024

R.S. Abrams & Co., LLP  
3033 Express Drive North, Suite 100  
Islandia, NY 11749

Attn: Marianne E. Van Duyne, CPA

Dear Mrs. Van Duyne:

Based upon your update to the risk assessment of the South Orangetown Central School District for the 2023-2024 school year, a control risk of low was assessed for all areas with the exception of two areas, Governance and Control Environment, and Purchasing, which were assessed as moderate. The following is the District's corrective action plan:

## **Governance and Environmental Control**

Control Risk Level: Moderate

Reason: The District does not have the following legally required Board Policies:

- 4321.12 Time out and Physical Restraint required by Education Law
- 4533 Safe Mentoring as required by Social Service Law
- 9320 Drug-Free Workplace as required by Drug Free Workplace Act
- 9520.6 Policy on the Rights of Employees to Express Breast Milk in the Workplace

*Corrective Action: During the 2023-2024 school year, the District, under the direction of the Superintendent of Schools will review and implement all of the legally required Board policies that are published by the New York State School Board Association semiannually.*

## **Purchasing**

Control Risk Level: Moderate

Reasons:

- No evidence of the Claims Auditor's review on the voucher package itself. Although, the Claims Auditor signs the final warrant, providing evidence of their review, we do not believe the current method of documentation is adequate to support all outgoing

voucher packages were subject to sufficient scrutiny to assure their accuracy prior to their inclusion on a warrant or schedule of claims.

- We noted there was one instance of a faculty member, who was able to initiate an order prior to obtaining purchasing agent's approval (purchase order). In addition, we noted this faculty member was able to change the shipping address from a District-owned building to a personal address.

Corrective Action:

- *The District will supply the claims auditor with an "audited" stamp to mark each voucher payment package.*
- *The District has a Procedures Manual that requires a purchase order prior to the purchase of any goods/services. We will add to this that all goods/services will be delivered to a District-owned building. All exceptions will be kept in a log with the purchasing supervisor. All invoices that arrive without a purchase order will be flagged, a confirming purchase order will be issued, and a formal letter sent to both the vendor and originator. These steps will be added to the Purchasing Manual by the Interim School Business Administrator by December 31, 2023.*

If you have any questions, please do not hesitate to call.

Sincerely,

A handwritten signature in blue ink, appearing to read "Steven E. Finn".

Steven Finn