

# Syosset Central School District

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October 12, 2021

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

Dear Madam/Sir:

The comments contained in this letter collectively represent the corrective action plan for the Syosset Central School District in response to the two internal audit reports prepared by R.S. Abrams & Co. LLP for the 2020-21 school year.

**Risk Assessment Update Report 20-21**—We are pleased to report that of the 53 areas evaluated in the Risk Assessment, 50 were evaluated as low control risk and none were found to be high risk. Three areas were identified as moderate control risk: (1) IT – Permissions/Access Controls, (2) Student Data Reporting, and (3) Payroll Accounting Forms related to federal grants.

The findings, recommendations and corrective actions from the 2020-21 risk assessment report are highlighted below.

## **IT- Permissions/Access Controls**

- The auditors noted that the district requires passwords to be changed periodically to reduce the risks involved with unauthorized access. As of April they noted that the district did not have a lockout policy in place for the network or AIS. The district implemented a self-service password reset system to allow users to reset their passwords remotely. This service facilitates the periodic changing of passwords as well as the ability to create longer, stronger passwords or passphrases of 20 characters or more. The district trained staff members on the self-service password reset procedure and the stronger password procedure. The NIST Standards adopted by Education Law 2D does not recommend periodic, forced changing of passwords as this leads to users choosing weaker and easier passwords. Instead, the standard supports passphrases of at least 20 characters, special characters and, uppercase letters as a requirement. Aligned with the new secure password policy for the district, a lockout procedure was implemented. While a lockout procedure for WinCap was implemented the auditors noted 5 user accounts in WinCap for which the date of the last password change exceeded the 90 day threshold established by the District's AIS password policy. IT Services changed its procedures regarding inactive WinCap Accounts. They run a report each quarter to identify WinCap accounts that have not been accessed within the last 12 months and

identified accounts are deactivated. The five accounts identified are flagged for a password reset as per the 90 day policy; however, these accounts are used sporadically, often only serving as backup to a primary user, and will be prompted for password reset upon login.

**Responsible Contact:** Dr. Theresa Curry, Assistant Superintendent of Curriculum, Instruction and Technology. **Date Corrective Action Implemented:** July 1, 2021

### **Student Data Reporting**

- In the prior risk assessment, the auditors noted that 2 out of 15 students tested did not have proof of parental relationship on file. The district continues to review student files to ensure that all documents are retained on file and the next audit cycle will include additional testing in this area.

**Responsible Contact:** Mr. Ed Escobar, Assistant Superintendent for Human Resources. **Date Corrective Action Implemented:** July 1, 2021

### **Payroll Accounting and Reporting**

- The auditors had a recommendation in the risk assessment regarding payroll certifications for grants that mirrors their comment from the in-depth report on Payroll Processing as indicated below.

#### **Internal Audit Report on Payroll Processing**

- The in-depth report for the 20-21 school year focused on payroll procedures. We are pleased to report that the auditors had no findings in the following payroll areas: Governance, New Hire Processing, Payroll Processing (including accounting, overtime, stipends and substitutes), Payroll Distribution, Annual Salary Rollover Process and Employee Separation Pay.
- In the area of Salaries Charged to a Federal Grant the auditors noted that payroll certifications for employees charged to federal grants were prepared in accordance with Circular A-87 rather than Uniform Grant Guidance. They recommended that the district prepare payroll certifications under current federal guidelines and have the grant administrator as well as the employee sign the form. They noted in their report that when this issue was brought to the district's attention, the staff immediately began working towards modifying the practice. **Responsible Contact:** Grant Managers, Dr. Joseph LaMelza, Assistant Superintendent of Pupil Personnel Services and Dr. Theresa Curry, Assistant Superintendent of Curriculum, Instruction and Technology, Dr. Patricia Rufo, Assistant Superintendent for Business. **Date Corrective Action Implemented:** August 1, 2021

Sincerely,  
Patricia Rufo