

Warwick

WARWICK VALLEY CENTRAL SCHOOL DISTRICT

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

To Whom It May Concern:

**Re: 2022-2023 Independent Internal Audit – Corrective Action Plan
Risk Assessment**

I have attached the Management Letter from the Internal Auditors for the Warwick Valley Central School District – Cooper Arias, LLP. The following is the District's Corrective Action Plan to their findings:

PROCEDURES AND FINDINGS

PROCEDURES

We interviewed the District Treasurer, Business Office staff and various other employees. Our interviews were to help determine whether or not the District had sufficient internal controls in the accounting and reporting system.

As part of our engagement, we reviewed the District's policies and procedures and then tested procedures related to procurement, cash receipts and disbursements, payroll, employee reimbursements and the Extraclassroom Activity Funds. We then assessed risk accordingly.

Procurement

1. Reviewed purchases over the various thresholds in the procurement policies to verify the proper quotes or bids were requested prior to purchase
2. Verified the applicable purchases had supporting documentation to verify the vendor certified that they paid prevailing wages

Findings

We noted a couple of instances where the District purchased items over the procurement threshold that required verbal or written quotes and there was no documentation of requesting or receiving the quotes. We recommend when requesting the quotes the District documents the vendors requested and if received.

Response:

The District is aware and has made significant effort in complying with procurement procedures. With that said, we will continue to improve in this area and try to eliminate any instances of not following proper purchasing procedures. On August 1, 2023, the District sent a memo to all principals and department heads informing them about the findings on the audit report and to relay the thresholds levels for materials, equipment and supplies and public works/contracts.

The District will also be more diligent in the Business office when issuing a Purchase order to make sure we are compliant with the purchasing thresholds.

Sincerely,



Timothy Holmes