



Rush-Henrietta Central School District
www.rhnet.org

TO: Dr. Barbara Mullen, Superintendent of Schools
FROM: Anthony Montoro III, Assistant Superintendent for Finance and Operations
RE: Regular Audit Corrective Action Plan FYE 2025
DATE: September 9, 2025

Rush-Henrietta Central School District Corrective Action Plan

Management Response to “Communicating Internal Control Related Matters Identified in an Audit” For the Year Ended June 30, 2025

Prior Year Recommendations

All recommendations noted in the prior year’s audit have been implemented to the District’s satisfaction.

Current Year Deficiencies in Internal Control

Computer Access

During our examination of the IT computer controls, we noted the District’s current termination window for former employees is one week.

Auditor Recommendation: We recommend the District consider shortening this window to twenty-four to forty-eight hours.

District Response: The District will review current workflows within the Operations Department to identify opportunities for improvement. The Assistant Superintendent of Finance and Operations will collaborate with the Assistant Superintendent of Human Resources and the Director of Technology by June 30, 2026, to determine the operational adjustments needed for implementation in the next fiscal year. If changes can be made sooner without disrupting operations, the District will pursue a shorter timeline. The goal is to reduce the timeframe for removing former employees from District systems in alignment with the auditors’ recommendation.