



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 2026 and Agenda Resolution

DATE: September 29, 2026

The District has developed a Corrective Action Plan in response to the internal control matters identified during the District's annual audit for the fiscal year ended June 30, 2026. The prior-year recommendation regarding the termination window for former employees and computer system access has been addressed through changes to existing workflows and procedures.

The current-year audit identified two areas requiring corrective action: the independent review and approval of journal entries and procedures for identifying, calculating, and independently reviewing qualified tax-exempt overtime for annual W-2 reporting. The District will implement enhanced procedures beginning in October 2026 to strengthen independent review, supporting documentation, and internal controls related to both areas. The complete Corrective Action Plan, including the auditor recommendations and the District's responses and implementation timelines, is included as an attachment to the Board agenda for review.

New York State requires that Corrective Action Plans be accepted by the Board of Education and then transmitted to the State, so the following resolution is in order:

Resolved, the Rush-Henrietta Central School District Board of Education accepts the "Audit Corrective Action Plan" pertaining to the letter "Communicating Internal Control Related Matters Identified In An Audit For Year Ended June 30, 2026", as presented.