

# Syosset Central School District

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June 8, 2022

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 Initial Risk Assessment of Internal Controls of District Operations prepared by Nawrocki Smith in the 2021-22 school year.

**Initial Risk Assessment**—We are pleased to report that of the 92 categories evaluated in the Risk Assessment, 89 were evaluated as low control risk and none were found to be high risk. The auditors had three risk assessment observations, which are highlighted below.

## **Monitoring of outstanding checks**

- The auditors noted occurrences of checks which were outstanding for over one year and recommend that the District cancel outstanding checks in excess of one year. The district's annual accounting process includes the review and cancelling of outstanding checks by the Treasurer and Deputy Treasurer; however, due to a transition in staff coupled with a high number of outstanding checks due to COVID cancellations, this work was delayed and completed in February 2022.

**Responsible Contact Person: Patricia Rufo, Assistant Superintendent for Business**

**Date Corrective Action Implemented: February 2022**

## **Payroll Audit**

- The auditors noted that the district had not recently conducted an unannounced payroll payout audit. The district engaged the auditors in planning for this review and an unannounced payroll payout audit was conducted in May 2022.

**Responsible Contact Person: Patricia Rufo, Assistant Superintendent for Business**

**Date Corrective Action Implemented: May 4, 2022**

## **Information Systems**

- The auditors recommended that the district run and formally review and document WinCap audit logs on a quarterly basis. The User Activity Reports are currently being run on a quarterly basis to look for irregular activity of users.

**Responsible Contact People: Patricia Rufo, Assistant Superintendent for Business**

**Date for Implementation of Corrective Action: March 3, 2022**

Sincerely,  
Patricia Rufo