



Plainview-Old Bethpage Central School District

Review of Attendance

Report Issued: February 2019

February 14, 2019

The Board of Education
Plainview-Old Bethpage Central School District
106 Washington Avenue
Plainview, NY 11803



Board of Education:

We have been retained to function as the internal auditor for the Plainview-Old Bethpage Central School District (hereinafter, "the District"). Our responsibility is to assess internal control systems in place within the District, and to make recommendations to improve upon possible control weaknesses or deficiencies. In doing so, we hope to provide assurance to the District's Board, management, and residents that the fiscal operations of the District are being handled appropriately and effectively.

BACKGROUND:

In our Risk Assessment report dated January 2018, we identified payroll as a risk area as it represents the largest expenditure of the District. A good payroll system ensures that employees receive compensation and benefits to which they are entitled and includes an adequate timekeeping system that ensures employees are accurately paid for time worked. Employees are entitled to be absent from their regularly scheduled position for a variety of reasons including personal matters as well as school-related functions such as trainings and meetings. In some cases, the District is required to have a substitute worker fill in for staff that is absent; therefore, it is imperative that the District has procedures to ensure timekeeping records that record the date and the time worked, and track costs to cover absent employees.

The Board is responsible for establishing policies and procedures (through contractual agreements) regarding employee work hours, work environment, and time off. District officials are responsible for implementing controls over employee attendance to ensure that employees are following appropriate and required notification procedures if they will not be at work, and to ensure coverage is provided for certain positions (e.g. teacher, nurse, or security guard).

Controls over attendance include:

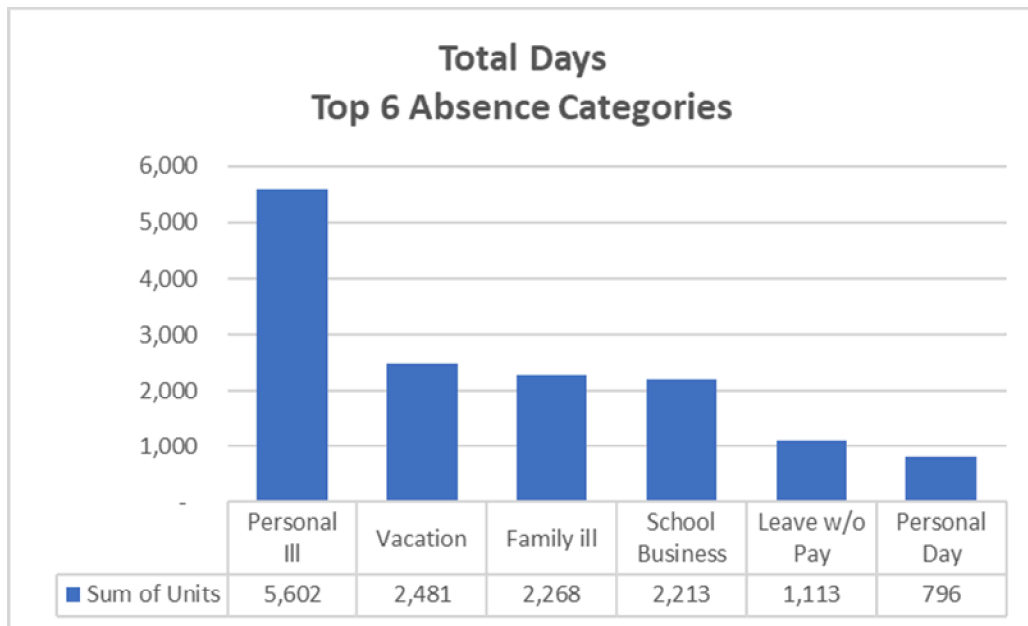
- Documenting daily attendance via sign-in sheets or timesheets;
- Requiring pre-approvals of time off for personal or vacation purposes;
- Requiring supervisory review and approval of the employee's timesheet before being submitted to payroll;
- Obtaining medical notes to substantiate extended periods of time off; and
- Ensuring time off is being charged to the correct absence code.

These measures can help ensure that employees are accurately paid. The absence of adequate controls over timekeeping may leave a payroll system susceptible to error, abuse, or even fraud.

SCOPE:

Our review consisted of evaluating the policies and procedures related to tracking and communicating attendance in the District. This entailed gaining an understanding of the processes utilized by the District to review and record hours worked, to document employee absences, and to track employee time off balances. In addition, we reviewed the applicable bargaining contracts to get an understanding of the contractual obligations regarding the procedures and payment for time off.

We obtained a report from the District’s financial system, WinCap, of all absences taken from July 01, 2017 through June 30, 2018 (Daily Absence Report). The District distributed an absence code list to the buildings with approximately 33 absence codes listed to track the various absences, of which they utilized about 29 different codes in WinCap last year. The absence code list is also available on the District’s website. The total for all absence categories (excluding compensatory time taken and workers compensation) totaled approximately 20,135 days for approximately 934 employees of the District who are eligible to be compensated for time off (21.56 days per employee). The chart below indicates the total number of days reported absent for the top 6 most used absence codes (excluding snow days) during the 2017-2018 school year.



We also performed an analysis of absences occurring the day before or after a holiday break to inform the District of days that may be prone to misuse of sick or other time. There are 250 school business days (non-holiday weekdays). On average, there were 49 employees absent on a school business day (excluding snow days). We calculated the total number of employees that

were absent the day before or after each holiday on the District’s school calendar. Below are the results of our analysis:

| Holidays (per School Calendar) | Date | Number of Absences |
|--------------------------------|------------|--------------------|
| Day Before Labor Day | 9/1/2017 | 31.5 |
| Day After Labor Day | 9/5/2017 | 19.5 |
| Day Before Rosh Hashanah | 9/20/2017 | 43.5 |
| Day After Rosh Hashanah | 9/25/2017 | 38.5 |
| Day Before Columbus Day | 10/6/2017 | 69 |
| Day After Columbus Day | 10/10/2017 | 48.5 |
| Day Before Veterans Day | 11/9/2017 | 45 |
| Day After Veterans Day | 11/13/2017 | 47 |
| Day Before Thanksgiving | 11/22/2017 | 56 |
| Day After Thanksgiving | 11/27/2017 | 38.5 |
| Day Before Holiday Recess | 12/22/2017 | 44.5 |
| Day After Holiday Recess | 1/2/2018 | 38.5 |
| Day Before MLK Jr Day | 1/12/2018 | 56 |
| Day After MLK Jr Day | 1/16/2018 | 42 |
| Day Before Winter Recess | 2/16/2018 | 57.5 |
| Day After Winter Recess | 2/26/2018 | 47 |
| Day Before Spring Recess | 3/28/2018 | 45 |
| Day After Spring Recess | 4/9/2018 | 38 |
| Day Before Memorial Day | 5/25/2018 | 77 |
| Day After Memorial Day | 5/29/2018 | 41.5 |

TEST SELECTIONS:

We selected 45 employees from the WinCap “Daily Attendance Report” for the 2017-2018 school year. Our selection included a mixture of absence codes based on the total number of days charged for the year (e.g., the highest amount of time taken was charged to "personal ill"). In addition, our selection included employees from each of the different bargaining units to ensure we adequately represented the employees who work in the District. From this selection, we determined whether entries in WinCap agreed to supporting documentation (i.e. timesheets, sign-in sheets, AESOP entries, and MyLearningPlan entries) to ensure the absence was properly substantiated and the employee was charged the correct absence code. We then verified whether the absence code was appropriately recorded in WinCap for employees whose timesheets we selected at the District. As most employees in the District are contractually able to carry over their unused personal ill/vacation/personal time, it is critical that the District has strong internal controls to assure that payments made for this accrued time are accurate. To test the completeness of the records in WinCap, we selected 15 sign-in sheets that had dates with no signature, which would indicate that an employee was absent, and then verified the absence was properly recorded in WinCap.

In addition, we selected various samples of employees and performed the following tests of employees who:

- had taken more than 50 days off during the year to determine whether the employees' time off was reasonable;
- had taken more than the maximum personal ill days and family ill days earned per year per their employee contract to verify that the employee had carry-over time available;
- had taken personal ill days or family ill days that required a doctor's note as per the employee's contract to determine if a doctor's note was actually provided;
- had taken a half day for cancer or blood screening to determine whether proper support was provided to the payroll department;
- had taken days off for jury duty to determine whether proper support was provided to the payroll department;
- received conference pay or school business pay to determine whether proper support was provided to the payroll department;
- borrowed days from the District to determine whether the District is following its policies with regard to borrowed time;
- had taken more than the maximum vacation days earned per year per their employee contract to verify that the employee had carry-over vacation time and that the proper request form was submitted;
- had taken a leave without pay to determine whether such leave agreed with each employee's contract and was approved by the Board and to ensure the employee was not paid;
- had taken a personal day on a Monday, Friday, or the day before or after a holiday break to determine whether proper support was provided to the personnel department;
- had taken a religious day to determine whether proper support was provided to the payroll department; and
- received bereavement pay to determine the employee received payment in accordance with the terms of his/her contract.

The results of our testing are reported below.

ATTENDANCE PROCEDURES:

As part of our review, we interviewed staff responsible for tracking and recording attendance at each building and within each department including the business office, personnel, and buildings and grounds. In general, the District has fairly consistent procedures for tracking and monitoring attendance of all employees. Each building has an attendance staff who is responsible for inputting into WinCap the attendance of employees assigned to their building. Teachers, teacher aides, and substitute teachers are required to sign in on the attendance sheets, typically located in the building's main office.

Those employees who are assigned to a particular department (e.g. business office, central registration, personnel, and buildings and grounds) maintain their own bi-weekly attendance

sheets. In addition to the bi-weekly timesheet, buildings and grounds workers are required to sign in and out each day. The staff responsible for attendance in buildings and grounds compares the timesheets to the daily sign-in sheets. At the end of the two-week pay period, the timesheets and a summary timesheet are sent to the payroll department.

Issue #1: During our review, we observed the following:

- a) Some buildings do not record the substitute employee who covers for an absent employee on the daily sign-in sheets/timesheets. In addition, some buildings do not record the reason for an employee's absence on the sign-in sheet/timesheet.
- b) There is a lack of consistency with regard to the sign-in process at the buildings. For example, some buildings leave sign-in sheets out for the week while others only leave them out for the day.
- c) Attendance staff are not always notified promptly when custodial employees are out.

Risk: There is an increased risk that the District may incorrectly pay an employee for time not earned or worked.

Risk Level: Moderate

Recommendation: To strengthen attendance procedures, we recommend the following:

- a) The building attendance staff should review the sign-in sheets daily to ensure the reason for the absence is recorded. In addition, the attendance staff should indicate if a substitute employee was needed.
- b) To ensure the accuracy of sign-in sheets, we recommend that a standard process be implemented for all buildings to follow.

Auditors' Comment: During our building observation, we noted that one building has implemented exemplary procedures where there is a weekly sign-in sheet and a separate weekly sign-out sheet. The sign-in sheet is only available for employees to sign in the morning, and the sign-out sheet is only available in the afternoon. The sheets are reconciled to AESOP daily, if applicable, and for any employees that did not sign in, the attendance staff fills in a reason for the absence.

- c) The head custodian at each building should communicate to the attendance staff when employees are out on a daily basis to ensure WinCap is updated accurately and in a timely manner.

Management Response: Management accepts the recommendations. Procedures and best practice will be incorporated into a procedures manual to be reviewed annually with all staff that

are involved with daily attendance documentation. The procedures manual will be completed by June 2019. Training will be provided in August 2019 and will continue on an annual basis.

TRACKING ABSENCES:

Employees accumulate a maximum number of days per year for certain absence codes (e.g. personal ill/family ill, vacation, and personal day) based on the contractual bargaining unit they belong to, and most are permitted to carry over unused personal ill/family ill, personal days, and vacation days. At the start of the school year, WinCap indicates any carry-over days, as well as permitted time off stipulated by the bargaining unit contract.

Those employees who require a substitute employee if they are absent (e.g. teachers and nurses) indicate their absence first in the software package, AESOP, informing attendance staff that a substitute staff is needed. The attendance staff uses the AESOP reports along with the sign-in sheets to input absences into WinCap. For employees that do not use AESOP, the weekly timesheets submitted by the various department heads are used by the attendance staff to input absences into WinCap. WinCap will alert attendance staff if an employee has exhausted all time earned, and the employee will be docked for that time (i.e. leave without pay). At the end of each payroll period, sign-in sheets and timesheets are sent to the payroll department along with the WinCap report. Most attendance staff in the District's school buildings maintain a separate log to track the date and reason when an employee is absent to help resolve differences in attendance.

Issue #2: During our review, we noted the following:

- a) The procedures for tracking teachers, nurses, and therapists whose time is split between two or more buildings is not consistently followed. The "home school" of the employee is responsible for the attendance of these employees; however, it was not clear to most buildings how the home school is determined and who should be updating the attendance of those employees. In addition, we noted that split employees are not always ensuring their absence is reflected in AESOP for the buildings the absence is affecting.
- b) Not all buildings are entering time into WinCap daily. Also, AESOP reports are not always being reconciled to the sign-in sheets.
- c) Not all buildings/departments submit timesheets and other necessary documentation to payroll timely.

Risk: Absence information may not be accurate, and the District may be incorrectly paying employees.

Risk Level: Moderate

Recommendation: We recommend the following to strengthen controls over tracking absences:

- a) The District should implement procedures to ensure attendance for split employees is tracked and recorded accurately. The District should provide each building with a listing of their home school teachers. In addition, the District should contact AESOP to determine if the application can reflect all schools affected by the employee's absence.
- b) To ensure the accuracy of attendance records and increase efficiency, the attendance staff should reconcile the AESOP reports to the sign-in sheets daily. Sign-in sheets should be reviewed to ensure all necessary information is present (e.g. absence reasons and sub coverage details) so that personnel and payroll can enter in the information without the need for further investigation into employee absences.
- c) The District should require attendance staff to submit necessary paperwork to payroll by the Monday or Tuesday after payroll is issued.

Management Response: *Management accepts the recommendations. Procedures and best practice will be incorporated into a procedures manual to be reviewed annually with all staff that are involved with daily attendance documentation. The procedures manual will be completed by June 2019. Training will be provided in August 2019 and will continue on an annual basis.*

TEST RESULTS:

I. Test of WinCap Records to Attendance Sheets

We selected 45 records from the Daily Absence Report for the 2017-2018 school year and vouched entries made in WinCap to other attendance documentation to determine whether the absence was properly recorded.

Issue #3: We noted 2 employees that had an absence entered in WinCap, but the employee's timesheets showed that they signed in for that day. One employee was charged with a personal day; the other was charged with a court appearance. The District was unable to provide documentation to support the absences for these employees. In addition, we noted 9 employee sign-in sheets/timesheets that did not include a description for the time off or a reason for the employee's absence (e.g. half day or full day, school business, etc.). We were able to substantiate the reason for 6 of these absences through other documentation such as an internal District request form for time off (Pink Form) or printout from the application for tracking professional development (MyLearningPlan).

Risk: Inaccurate timekeeping procedures may result in charging an employee for absences not taken and/or incorrectly paying an employee.

Risk Level: Moderate

Recommendation: We recommend that sign-in sheets be reviewed and reconciled daily, and an explanation be completed for any employees that did not sign in. Bi-weekly timesheets should also be reviewed and reconciled, and a reason be entered for any days on which the employee did not sign in. Any discrepancies should be addressed timely.

Management's Response: *Management accepts the recommendations. Procedures and best practice will be incorporated into a procedures manual to be reviewed annually with all staff that are involved with daily attendance documentation. The procedures manual will be completed by June 2019. Training will be provided in August 2019 and will continue on an annual basis.*

II. Test of Attendance Sheets to WinCap records

We selected 15 sign-in sheets/timesheets provided to payroll/personnel throughout the 2017-2018 school year and verified whether the absences matched the absence code listed in WinCap.

Issue #4: We noted 2 employees who did not sign in and were not listed as absent in WinCap. In addition, there were 5 employees who did not sign in; however, we were able to substantiate the absence code entered in WinCap using other documentation.

Risk: The District may be paying an employee for time not worked.

Risk Level: Moderate-High

Recommendation: We recommend that sign-in sheets/timesheets be reviewed and reconciled daily by attendance staff, and an explanation be filled in for any employees that did not sign in. Any discrepancies should be addressed in a timely manner.

Management's Response: *Management accepts the recommendations. Procedures and best practice will be incorporated into a procedures manual to be reviewed annually with all staff that are involved with daily attendance documentation. The procedures manual will be completed by June 2019. Training will be provided in August 2019 and will continue on an annual basis.*

III. Review of Various Absence Categories

District policies and bargaining unit contracts stipulate the procedures necessary for employees to follow when using an absence code during the school year. We further tested the employees from our test of WinCap records and, where necessary, we selected additional employees to better represent the population of the employees using the various absence codes. In doing so, we tested whether proper procedures were followed in regard to attendance to ensure employees were paid appropriately.

A. Excessive Absences: As part of our testing, we selected a sample of 10 employees who had taken more than 50 days off during the school year. The majority of the absences taken by the employees selected were personal ill, vacation, and borrowed days. Excessive absences increases District costs needed to cover vacancies. We discussed each employee's situation with the personnel department and compared to the daily attendance report to determine whether the selected employees' time off was reasonable. **No exceptions were noted.**

B. Personal Ill and Family Ill: From our analysis of the Daily Absence Report, we selected a sample of 5 employees who had taken more than 30 personal ill days and 4 employees who had taken more than 7 family ill days during the 2017-2018 school year. These employees had taken more personal or family ill days than earned during the school year per their annually contracted amount. We then determined whether the employee had carry-over days available and days taken did not exceed the total allowed per the contract plus any carry-over time in the year.

Issue #5: We noted 1 employee had taken more than the maximum number of Family Ill days during the year.

Risk: Employees may be charged for time they are not entitled to.

Risk Level: Moderate

Recommendation: We recommend that attendance staff ensure employees are not taking more than the entitled Family Ill days stipulated in the contract.

Management's Response: *Management accepts the recommendations. Procedures and best practice will be incorporated into a procedures manual to be reviewed annually with all staff that are involved with daily attendance documentation. Management notes that there are differences among leave days for the various bargaining units that need to be clarified with key staff members. The procedures manual will be completed by June 2019. Training will be provided in August 2019 and will continue on an annual basis.*

Auditors' Comment: We noted 1 employee who had taken more than the allowed family ill time plus carryover. However, further discussions with the District indicated that this was an extenuating circumstance and the District made an exception to the contractual limit. The District documented this circumstance extensively.

C. Doctor's Note for Personal Ill and Family Ill Time: We selected a sample of 10 employees who took consecutive personal ill days and 6 who took consecutive family ill

days to ascertain if the District obtained a doctor's note as required by their respective bargaining unit contract.

Issue #6: We noted 2 instances where the employee's personnel file did not have a doctor's note for the personal ill time on file. In addition, we were informed that in one of those instances, the employees' pay should have been docked, but no changes to payroll occurred.

We also noted 1 employee whose file did contain 3 doctor's notes for his absences; however, the first note showed a return date of January 2018. The second and third notes (dated in April and June) stated the reason the employee was out but offered no return date. There were no doctor's notes provided during the periods between the employee's scheduled return and his second doctor's note dated April 2018.

Lastly, we noted 2 of the 3 employees initially selected for consecutive family ill time taken did not submit doctor's notes. We made 3 additional selections to determine if this was a systemic issue and noted no further exceptions.

Risk: Misuse of sick leave increases District costs needed to cover the vacancies with overtime pay and pay for substitute workers. It also reduces the effectiveness and efficiency of work performed when the employee responsible is consistently not at work.

Risk Level: Moderate

Recommendation: We recommend that the District require doctors' notes be submitted to personnel to be included in the employee's file to substantiate consecutive personal ill days as indicated in the employee's contract and District policy. In addition, the doctor's notes should substantiate the time period the employee was absent.

Management's Response: *Management accepts the recommendations. Procedures and best practice will be incorporated into a procedures manual to be reviewed annually with all staff that are involved with daily attendance documentation. The procedures manual will be completed by June 2019. Training will be provided in August 2019 and will continue on an annual basis.*

Auditors' Comment: We noted a discrepancy between the Board agenda and an employee's file for the start date of a leave of absence that was related to a workers' compensation case. Further discussion with the District disclosed that at that time, the procedure was to have employees exhaust their 10 workers' compensation days and then exhaust their personal ill days before going on unpaid leave. The employee would later be reimbursed for their docked personal ill days and also be reimbursed through the District's workers' compensation insurance company. The difference in start dates

was related to the procedure at that time. The District has since modified the procedure to require employees to exhaust the 10 workers' compensation days to go on unpaid leave and to be reimbursed only through the District's workers' compensation insurance company. However, we noted that this new procedure has not been formally documented. The District should ensure the procedures are documented so there is no confusion as to the process for using personal ill days when an employee goes on workers' compensation.

D. Jury Duty: District employees who participate in jury duty must provide proof that they served on the day that they claimed to be out for this reason. We further tested the employee from our test of WinCap records who charged time to the jury duty code and reviewed the employee's file to ascertain that proof of attendance for jury duty was provided, and that the dates served agreed with the dates listed as absent. **No exceptions were noted.**

E. Cancer or Blood Screening: Employees are allowed 1 half-day blood or cancer screening each year. Employees must submit a request to take a half-day absence for such days. The request ("pink form") is approved and maintained by the personnel department. We tested 3 employees who had charged time to this absence code to determine whether the proper request was submitted to personnel and that the time was taken in accordance with the contract.

Issue #7: We noted that some attendance staff enter this code as a full-day absence in WinCap. Further analysis disclosed that 44 employees were listed as absent for the full-day for cancer/blood screening in WinCap.

Risk: Employee absences may not be accurately recorded and tracked.

Risk Level: Low-Moderate

Recommendation: We recommend that attendance staff ensure this absence code is accurately input and reflects the limitations set forth within District policy and the bargaining unit contracts.

Management's Response: *Management accepts the recommendations. Procedures and best practice will be incorporated into a procedures manual to be reviewed annually with all staff that are involved with daily attendance documentation. The procedures manual will be completed by June 2019. Training will be provided in August 2019 and will continue on an annual basis.*

F. School Business/Conferences/Professional Development: The District has established separate absence codes for school business versus professional development. We selected 10 employees to determine whether the attendance code used was accurate.

Issue #8: We noted 5 instances where professional development was coded in WinCap as “school business” rather than professional development.

Risk: Attendance records may be inaccurate.

Risk Level: Low

Recommendation: We recommend that attendance staff enter the correct absence code in WinCap.

Management’s Response: *Management accepts the recommendations. Procedures and best practice will be incorporated into a procedures manual to be reviewed annually with all staff that are involved with daily attendance documentation. The procedures manual will be completed by June 2019. Training will be provided in August 2019 and will continue on an annual basis.*

G. Borrowed District Days: Per Policy 6532.1, Extended Personal Illness, employees may borrow up to 28 days from the District and repay the days using the time accumulated during the year. Such days can only be borrowed after an employee exhausts all accumulated personal ill time. We tested the attendance records of 5 employees who had borrowed days from the District to ensure employees did not exceed limits set by their contractual agreement and that accumulated personal ill/family ill/vacation/personal time was exhausted prior to borrowing time from the District. In addition, we confirmed that no aides borrowed time from the District as it is not permitted by the contract. **No exceptions were noted.**

H. Vacation Days Taken: Buildings and grounds and clerical employees are entitled to receive a specified number of vacation days based on the number of years of employment with the District. We selected 4 employees who took more vacation days during the school year than the number of days allotted by their respective contract and verified the number of vacation days entitled to the employee. We then verified whether the employee had vacation days carried over from the prior year and whether the proper request form was submitted. In addition, we confirmed that no vacation time was taken by employees covered under the teacher’s contract or the aides’ contract. **No exceptions were noted.**

I. Leave Without Pay: Leaves without pay must be approved by the Board. We further tested the employee from our test of WinCap records who had taken a leave without pay to determine whether the leave was Board-approved, coded correctly, and unpaid.

Issue #9: We noted 1 employee who did not receive Board approval for their leave. Per discussion with the personnel department, the employee was going into surgery and was unsure about taking leave without pay or was going on disability. In either case, the leave should have been Board-approved.

We made 5 additional selections to determine if this was a systemic issue and noted no further exceptions.

Risk: Unapproved leaves may cause attendance issues and inadvertently effect payroll.

Risk Level: Low-Moderate

Recommendation: We recommend the District ensure all leaves without pay are Board-approved. If prior approval is impracticable, the action should be on a later Board agenda with the effective date noted.

Management's Response: *Management accepts the recommendations. Procedures and best practice will be incorporated into a procedures manual to be reviewed annually with all staff that are involved with daily attendance documentation. The procedures manual will be completed by June 2019. Training will be provided in August 2019 and will continue on an annual basis.*

J. Personal and Religious Days: Employees are required to obtain approval for personal days taken on a Monday, Friday, or the day before or after a holiday break and for all religious days taken. We selected 8 employees who had taken personal days before or after a weekend or holiday break and further tested the 1 employee from our test of WinCap records who had taken a religious day to determine whether a request form was submitted and approved. In addition, we confirmed that no one employee took more than 3 religious days during the school year as stipulated by Policy 6539. However, we noted the following:

Issue #10: One employee did not submit a request form for a personal day taken the day before the Martin Luther King Jr day weekend, and another employee did not submit a request form for a religious day taken.

We selected 8 additional employees who had taken a religious day to determine if this was a systemic issue and noted no further exceptions.

Risk: Employees can take unapproved time off, which may cause an attendance issue and result in additional costs to the District.

Risk Level: Low

Recommendation: We recommend the District ensure all personal and religious time is approved and documentation of approval is maintained in accordance with the respective contractually agreed-upon terms and/or District policies.

Management's Response: *Management accepts the recommendations. Procedures and best practice will be incorporated into a procedures manual to be reviewed annually with all staff that are involved with daily attendance documentation. The procedures manual will be completed by June 2019. Training will be provided in August 2019 and will continue on an annual basis.*

K. Bereavement: Employee contracts specify the number of days an employee may take off for bereavement. The number of days allowed depends on the relationship of the employee to the deceased (coded in WinCap as immediate family, family, or relation). We tested 9 employees that had taken time off for bereavement to determine whether time was taken in accordance with their bargaining unit contract/District Policy 6536 and whether the time was coded correctly in WinCap. **We noted no exceptions.**

Auditors' Comment: Although we noted no exceptions during our testing, through observation and our interviews with different buildings and departments, we noted that AESOP only has 2 bereavement codes for employees to use (Death (In Family) and Death (Other)) while WinCap has 3 bereavement codes (Death in Immediate Family, Death in Family, and Death of Relation). As a result, the attendance staff have to follow up with employees to determine the correct bereavement code to use. The District should contact AESOP to determine if an additional bereavement code can be added.

We would like to thank the staff at the District for its cooperation and professionalism during our testing.

We understand the fiduciary duty of the Board of Education, as well as the role of the internal auditor in ensuring that the proper control systems are in place and functioning consistently with the Board's policies and procedures.

Should you have any questions regarding anything included in our report, please do not hesitate to contact us at (631) 582-1600.

Sincerely,

Cerini & Associates LLP

Cerini & Associates, LLP
Internal Auditor