

Nicholas J. Dyno, Ed.D.  
Interim Superintendent  
Maria H. Smith, MBA, SBA  
Assistant Superintendent for Business  
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Interim Assistant Superintendent for  
Student Achievement and Accountability



DISTRICT OFFICE  
70 Leland Lane  
Southampton, NY 11968-5089  
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August 10, 2017

R.S. Abrams & Co. LLP  
3033 Express Drive North, Suite 100  
Islandia, NY 11749

Re: Internal Audit Report – 2016/2017 Risk Assessment – District Response

To the Office of R.S. Abrams:

The Corrective Action Plan for the Risk Assessment Internal Audit report, for the period ended 6/30/2017 have been addressed as written below –

**HIGH RISK ITEMS - NONE - PRIOR YEAR OR CURRENT YEAR**

**MODERATE RISK ITEMS - STATUS OF PRIOR YEAR FINDINGS -**

**Employment Requisition and Hiring -**

Condition - it was noted that for several new hires, reference checks/letters of recommendation were not available in the personnel file

District Corrective Action - with the Human Resources personnel retirements, and new staff, the procedures to ensure that the personnel files are complete have been modified.

Condition - it was noted that several personnel evaluations were not located in personnel files, although available electronically.

District Corrective Action - since the recommendation, paper copies of evaluations have been filed in each personnel folder.

**Human Resources - Employee Attendance -**

Condition - it was noted that the District did not have an administrator review the year-end attendance roll-over balances through the Accounting Information System.

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MISSION STATEMENT:

Southampton School District, in partnership with our diverse community, will educate students in a safe, supportive environment and equip them with the knowledge, values and skills to become responsible citizens in a dynamic global society.

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District Corrective Action - the District will work towards having an Administrator appointed to review the year-end attendance roll-over balances, with the Attendance Clerk. This function continues to be reviewed with the Attendance Clerk, with employees when the annual letters of attendance are sent to every employee to review and approve. A signed copy of this attendance verification is kept and filed into each employee's personnel file. Any discrepancies in attendance are discussed with Central Administration.

Condition - it was noted that the District does not have a procedure to review the Faculty Sign in Sheets at the three buildings.

District Corrective Action - the District, in discussion with Building Administration, will have the records reviewed for accuracy.

Condition - it was noted that several vacation days were not pre-approved in the AESOP System, although noted properly in the employee's attendance.

District Corrective Action - the District will continue to monitor all last-minute requests for time off and record those requests in the AESOP Attendance System. It should be noted that a last-minute request for time on that same day, must be entered manually by an AESOP Administrator, the employee cannot enter any time requests after the day has begun. This is a safeguard against changing requests after the day requested.

### **MODERATE RISK ITEMS - CURENT YEAR REVIEW -**

#### **Permissions -**

Condition - it was noted that permissions within the accounting system of the Network and Systems Administrator were not consistent with his job title.

District Corrective Action - Mr. Peter Wolter, regardless of his Civil Service job title, has the responsibility for assimilating information to SED and within the District.

Condition - it was noted that the Network and Systems Administrator and the Assistant to the Assistant Superintendent for Business had the ability to delete journal entries.

District Corrective Action - journal entries are never deleted; this was an oversight in permissions. Once the District knew that this was a possibility, it was adjusted immediately.

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#### MISSION STATEMENT:

Southampton School District, in partnership with our diverse community, will educate students in a safe, supportive environment and equip them with the knowledge, values and skills to become responsible citizens in a dynamic global society.

Thank you for your review of district controls and recommendations for continued improvements.

Sincerely,



Maria H. Smith  
Assistant Superintendent  
For Business

Enclosures

C: Southampton Board of Education  
Dr. Nicholas Dyno – Interim Superintendent of Schools  
Ms. Amy Pierson – District Clerk