

South Orangetown Central School District

160 Van Wyck Road, Blauvelt, NY 10913 - *FAX 845-680-1900

Dana Stilley, Ph.D., President
Leon Jacobs, Vice President
Steven Finn
Steven Peña
David Sansone

June 15, 2023

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

Attn: Marianne E. Van Duyne, CPA

Dear Mrs. Van Duyne:

We have reviewed your internal audit pertaining to the internal controls related to Grants Administration, for the period July 1, 2021 through March 31, 2023. For areas of the internal audit where findings resulted in recommendations, the District's corrective action plan is outlined below:

Grants Utilization

Finding: We noted the following based on the above procedures performed:

- The District spent less than 85% of its current year grant allocation for the Title III Immigrant and Title III ELL grants.
- The District's carryover to the subsequent grant year represented more than 25% of the current year grant allocation for the Title III ELL and Title IV grants.
- The District lost \$668 in funding for the Title III Immigrant grant due to not spending funds from the prior year carryover.

Corrective Action: Procedures have been established in 2022-2023 for Grants to be reviewed with the appropriate departments on a Quarterly Basis to determine remaining available balances. Plans are developed to utilize available appropriation balances.

Responsible Party: Assistant Superintendent for Curriculum & Instruction

Expenditures

Finding: One out of ten federal grant expenditures selected included items above the District's inventory threshold of \$500 which were not included in the District's inventory system.

Corrective Action: Purchasing is aware of the \$500 threshold. Anything over \$500 will be accounted for in the Inventory System. Procedures are in place for the inventory to be reviewed by the School Business Administrator. This was completed on March 29, 2023.

Responsible Party: School Business Administrator

Payroll Compliance

Finding: We noted that three out of twenty employees did not have payroll certifications on file to substantiate the amount charged to the grant.

Corrective Action: Procedures were established July 1, 2022 in which all contractual employees are verified with individual Personnel Change Forms. At which time, the Personnel Assistant accounts for any employees requiring a PAR Grant Form. Every month, the Personnel Assistant forwards all PAR Forms to the Business Office, where monthly forms are tallied and accounted for. After PAR Forms are all accounted for, they are maintained in a monthly binder organized by grant.

Responsible Party: Director of Staff Relations

Eligibility

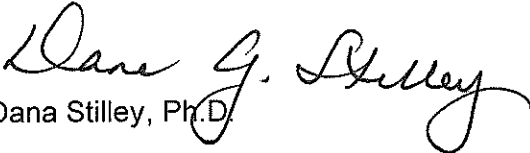
Findings: Although the total awarded funding for the Title I grant was correctly reported on the Consolidated Application for the 2021-2022 school year, the reported allocation per building was incorrect due to inaccurate reporting of the total student enrollment and low income student enrollment per building.

Corrective Action: Incorrect enrollment numbers were used for the Consolidated Title Grants. The District has implemented the review the documentation used for the grant application, by the Assistant Superintendent for Curriculum & Instruction, to ensure that the correct numbers are used for the consolidated grant. The Business Office has recalculated the building allocation for the current year as of March 29, 2023. This has resulted in no loss of Title Funds.

Responsible Party: Assistant Superintendent of Curriculum.

If you have any questions, please do not hesitate to call.

Sincerely,


Dana Stille, Ph.D.