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November 20, 2020

New York State Department of Education
c/o NYSED Application Portal

CORRECTIVE ACTION PLAN

Unit Name: Little Flower Union Free School District
Management Letter: Status of Prior and Current Year Comments
Fiscal Report Year Ended: June 30, 2020

Please note, that for each recommendation listed in our audit report, the following is the corrective action(s) to be taken or proposed. There are no recommendations where corrective action has not been taken or proposed.

1. 2018-19 Finding and Recommendation – Federal Grants Compliance:

The Office of Management and Budget's (OMB) Uniform Guidance is an authoritative set of rules and requirements for Federal awards that synthesizes and supersedes guidance from earlier OMB circulars. During the current year's audit, our auditors reviewed the District's policies and noted that the District's current procurement policy did not incorporate the Uniform Guidance procurement policy. It was recommended that the District review the Uniform Guidance requirements and update the related policies and written procedures as needed.

District Response:

The District is still preparing a new policy manual through a cross-contract with Erie Suffolk BOCES. This process will include a review of all current District policies, and adding/revising policies to comply with

current regulations. The Association of School Business Officials of New York State (ASBO NYS) has recently drafted template policies to address the new Uniform Guidance requirements. We are updating our policy manual to include policies to meet the Uniform Guidance requirements and already had a first reading with our Board of Education on November 16, 2020.

Further, we are in the process of writing a Business Office Procedural Manual that will contain procedures specifically addressing the policies our Board of Education is in the process of reviewing, reading and subsequently approving. We hope to have both the appropriate policies and related procedures completed and in place by the end of this school year.

Person Responsible: Dr. Philip Kenter – School Business Administrator

Anticipated Completion Date: June 15, 2021

2. 2019-2020 Finding and Recommendation – Computer User Permissions:

The District utilizes a financial accounting software package called Nvision, to maintain its books and records. Each user is assigned certain permissions within the software that should align with their job responsibilities. Limiting user access is an important part of the internal control process.

During the current audit, it was noted by our auditors, that the Nvision user permissions for two individuals included certain permissions that appears to be not compatible with their job responsibilities. It is recommended that the District review and adjust user permissions within Nvision to ensure user permissions are compatible with each individual's job responsibilities.

District Response:

The District will address this issue by running a complete permissions log for the two individuals identified by its auditors. It will then look at their respective roles within the District and then at each permission line item they are currently granted. The District will then evaluate the necessity of each of the two individuals and their need to have the permissions currently assigned and then remove those permissions not necessary

or needed to them. If it is found that limited permission is necessary for either or both during times when other key employees are scheduled to be on vacation and/or not on duty, said permissions may be reinstated during the timeframe that other staff members would normally have and perform said roles and have such permissions. Further, should removal of permissions create a hardship on the District, continual monitoring of each of their user access will be performed and monitored to ensure that neither individual exceeds their authority or gains access to a permission unnecessarily.

Person Responsible: Dr. Philip Kenter – School Business Administrator

Anticipated Completion Date: January 15, 2021

Signed:



Dr. Harold J. Dean

Superintendent