

**HICKSVILLE PUBLIC SCHOOLS
BUSINESS OFFICE**

Ms. Marianne Litzman
Superintendent of Schools

Marcy Tannenbaum
Assistant Superintendent for Business

The following are the corrective actions to address the 2020-2021 External Audit management letter comments:

PRIOR YEAR'S COMMENTS:

School Food Service Fund Excess Fund Balance:

Hicksville Schools is fortunate to have a robust Food Service program. In 2020-2021, the District used fund balance to purchase new cafeteria tables for the Middle School cafeterias and to purchase and install additional refillable filtered water stations at all buildings. The District will continue to monitor building needs for the Food Service Program and make additional purchases as needed. The District will also submit a written plan to Child Nutrition, as required.

Persons Responsible: Marcy Tannenbaum, Assistant Superintendent for Business

Anticipated Date of Completion: June 30th 2022

Computer Permissions:

The Auditors note that two individuals in the Business Office are still assigned the role of Treasurer, but they are not the Treasurer or Deputy Treasurer of the District. They also note that there is an employee assigned under the role of Payroll Processor as well as employees assigned to the role of Benefits Administrator who work in the Accounting Department

As of September 30th, 2021, the Treasurer's role has been assigned to the Treasurer and Deputy Treasurer only. The employee assigned the role of the Payroll Processor does payroll transfers throughout the year in her role as principal account clerk, and is also backup for payroll as part of the Business Office cross training initiative. The Business Office strongly recommends that this role remain in place, especially in light of absences due to COVID and its potential impact on payroll processing. The District is not currently using the Benefits Module in nVision, but permissions were assigned with the intention of setting up tables to accommodate year-end reporting such as: Medicare Reimbursement Reports, Affordable Care Act Reports, Taxable Fringe Reports, Health Insurance Opt-Out Reports, and Life Insurance reports.

Persons Responsible: Marcy Tannenbaum, Assistant Superintendent for Business

Date Completed: September 30, 2021

Extraclassroom Activity Funds:

The Auditors note several instances where cash disbursements and receipts from the Middle School Extraclassroom activities accounts did not have the required student and/or officer's signatures. The Auditors acknowledge, and the District agrees, that 2020-2021 was an extraordinary year due to COVID, and that students and officers in clubs run remotely were not available to provide the necessary signatures.

The Auditors also note that the Middle School Year Book Activity account has a \$1,471 deficit balance at June 30, 2021.

The District identified this deficit when reconciling the June Extraclassroom bank statement prior to the audit and immediately provided deskside training for the Middle School Extraclassroom Treasurer. This isolated incident likely occurred because the Year Book Club did not have an opportunity to fundraise during COVID. Nevertheless, the account must be made whole. The Business Office will work with the Middle School Extraclassroom Treasurer, Middle School Student Council and PTA to determine how this correction will be implemented.

Persons Responsible: Marcy Tannenbaum, Assistant Superintendent for Business

Anticipated Date of Completion: June 30, 2022

CURRENT YEAR'S COMMENTS:

The Auditors note that the District has several capital projects with unexpended balances totaling \$87,528 and recommend that unused funds be returned to the General Fund.

The Business Office will do an analysis of unexpended funds from prior capital projects and work with the Facilities Committee, Finance Committee, Budget Committee and Board to determine what to do with the unexpended balances.

Persons Responsible: Marcy Tannenbaum, Assistant Superintendent for Business

Anticipated Date of Completion: June 30, 2022