

Warwick

WARWICK VALLEY CENTRAL SCHOOL DISTRICT

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October 6, 2022

New York State Education Department
Office of Audit Services
89 Washington Avenue, Room 524 EB
Albany, New York 12234

To Whom It May Concern:

Re: 2021-2022 Independent Internal Audit – Corrective Action Plan

I have attached the Management Letter from the Internal Auditors for the Warwick Valley Central School District – Cooper Arias, LLP. The following is the District's Corrective Action Plan to their findings:

PROCEDURES AND FINDINGS

PROCEDURE 4

We compared the total number of students on the 2020-2021 lists provided by the District to the NYSED Gold Star-Online Verification Status Report for 10-month High Cost Public, 10-Month High Cost Private and Summer to verify the number on the list agreed with the amount on this report. The report shows the total reported and the total verified. If all were verified, the District receives a star that is highlighted gold to show that all were verified.

FINDINGS

The 10-Month High Cost Public had 2 students not verified out of 99 students on the list. They were in the process of verifying these students and all are verified.

The 10-Month High Cost Private were all verified on the list. The Summer High Cost had 1 student not verified out of 46 students on the list. They were in the process of verifying these students and are all verified.

The District has time to verify the cost. There is a 3-year statute of limitation and provides time to investigate and correct any errors or omissions.

Response:

The District sent a memo on September 1, 2022 to the District Treasurer to remind her to make sure she verifies all Special Education High Cost students including summer students. On September 2, 2022, we reviewed these findings with the District Treasurer. We also set up an ongoing special education student list that is shared between the Special Education Office and the Business Office that will assist the Treasurer with verifying all students for the STAC system.

Sincerely,



Timothy Holmes