

Pittsford Schools

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Darrin Kenney
Assistant Superintendent for Business

Date: October 20, 2020
To: Michael Pero, Superintendent of Schools
From: Darrin T. Kenney, Assistant Superintendent for Business *DTK*
Re: 2019-20 External Audit Findings – District Corrective Action Plan

Prior Year Deficiency Pending Corrective Action:

Off-site Collections – Our examination revealed two instances totaling more than \$4,000 each where Driver's Education receipts were not deposited in a timely manner.

We recommend the District continue to make every effort to deposit funds within 3-5 business days after being received.

District's Response

The District will continue to review cash collection procedures with staff that are responsible for collecting money in off-site locations. These procedures will include cash collection, reconciliation, signatures of ticket takers, and deposit preparation. In addition, the District will perform random audits of cash collection events or activities. The BOE Cash Collection Policy will be included in these written procedures to reinforce timeliness of deposits. An online registration and payment system has been implemented which significantly reduces the amount of cash and checks that are handled. Drop safes have been placed in every building to enhance security for staff to place deposits for transport to the Business Office. The Directors of Athletics and Student Services have worked to develop procedures with the Summer Enrichment and ticket takers and these areas have been removed from the prior year finding.

Current Year Deficiency in Internal Control:

Retirement Reporting - During our examination of the retirement reporting we noted one instance in which an employee completed the application. However, they were not registered so contributions were not made and one instance where an employee opt out form was not on file.

We recommend the District develop procedures to track and monitor employees when retirement documentation is incomplete.

District's Response

Upon receiving the employee names related to the auditor findings, the Assistant Superintendent of Human Resources upon further investigation offers the following:

As to the finding "an employee opted out of the joining the NYS Retirement System but the opt out form was not on file", the appropriate form was found in the employee's personnel file, completed when they were onboarded in August 2014. As a result, the District disagrees with the finding since there was no error or omission on the part of the District.

As to the "finding that an employee completed a NYS Retirement System Registration Form but was not registered, so contributions were not made", again, upon review of the personnel file, I found that the employee signed the registration form on August 22, 2019. Under NYSERS rules, we must electronically upload the membership registration form on the employee's first day they are physically at work, September 4, 2019. During that time, there was unanticipated turnover of the Human Resources staff responsible for said filing. As a result the deferral was noticed and transmission occurred on October 8, 2019 and payments to the system commenced upon distribution of documents to the Payroll Office. To avoid such delay in the future, all members of the Human Resource Office Staff have been cross-trained in the electronic filing of required Retirement System forms.

Therefore, BE IT RESOLVED, that the Board of Education accepts and approves the External Audit Report Corrective Action Plan as presented.

BE IT FURTHER RESOLVED, that the Board of Education instructs the Superintendent or his designee to transmit the approved corrective action plan to the NYSED, Office of the NYS Comptroller and the District website in accordance with the law.

DTK:kd

Cc: L. Reister