

May 31, 2022

Nugent & Haeussler, P.C.
101 Bracken Road
Montgomery, NY 12549

To Whom It May Concern:

This letter is in response to the Procedures and Findings report issued to the Dobbs Ferry Union Free School District (the District) for the internal audit of Facilities Maintenance during the fiscal year ending June 30, 2022:

1. Recommendation (Facilities Maintenance Policies)

During our review of the District's facilities maintenance policies, it was noted that several of the policies have not been reviewed or updated for many years.

We recommend that all of the District's facilities maintenance policies are reviewed on an annual basis and updated where necessary.

Response

The Assistant Superintendent for Finance will coordinate with the District Clerk and Board of Education Policy Committee to update facilities maintenance policies during the 2022-23 school year and implement a process for the annual review of the same.

2. Recommendation (Supply Inventory)

During our review of the facilities department supply inventory, we found that the District does not keep a formal physical inventory of supplies on hand.

We recommend that the District maintain a formal listing of physical inventory for all facilities related supplies and update the listing on a monthly basis. This practice will assist in ordering supplies as well as alerting management of possible theft of items in inventory.

Response

The Assistant Superintendent for Finance will coordinate with the Director of Facilities to establish a formal physical inventory list for June 30, 2022 and implement a process for updating the list on a monthly basis.

3. Recommendation (Open Purchase Orders)

During our review of open purchase orders, we found that some were not increased by the facilities department prior to submitting an invoice for payment that put the purchase order over the original purchase order balance. The purchasing agent of the

District had to increase the purchase order and in some cases perform a budget transfer to allow room in the budget line for the bill to be paid.

We recommend that all open purchase orders be independently tracked by a member of the facilities department in order to avoid the purchasing agent from having to initiate the increase in the open purchase order or budget transfer.

Response

Prior to moving to a remote working environment during the COVID-19 pandemic, the facilities department did independently track the department purchase orders and was responsible for initiating requests for purchase order increases and budget transfers if needed. This process was never fully transferred back to the facilities department after returning to in-person work. The Assistant Superintendent for Finance will immediately implement a process for returning to this recommended practice. This process will be completed in full for the start of the 2022-23 school year.

4. Recommendation (Paid Bills)

During our review of our selection of facilities maintenance related paid bills, we found some instances where an invoice was dated months before payment was made.

We recommend bills are approved and paid in a timely manner. This will allow the District to avoid any late charges as well as having more accurate information in the accounting system in order to assess financial condition.

Response

The Assistant Superintendent for Finance will immediately implement a system for the 2022-23 school year to meet weekly with the new Director of Facilities to review weekly expenses and invoices to ensure timely payment is being made.

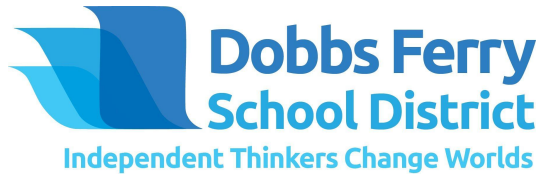
5. Recommendation (Pre-Approved Overtime)

During our review of overtime paid to employees of the facilities department, we found that although the District has a form that is used for the pre-approval of overtime, there were many instances where the form was not used for overtime and there was no documentation of the pre-approval of overtime.

We recommend that all overtime worked by an employee of the facilities department be pre-approved and that the pre-approval of overtime is documented with the use of the "Facilities Overtime Request Form."

Response

The Assistant Superintendent for Finance will immediately re-implement the system for overtime approvals and hold the Director of Facilities and the Head Custodians accountable for following the established pre-approval process. Additionally, the payroll department will be directed to no longer process overtime payments without having the appropriate pre-approval forms on file.



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Ron Clamser, Jr.
Assistant Superintendent
for Finance, Facilities & Operations

We appreciate the analysis and recommendations from the auditors as well as the time, attention, and level of professionalism shown to the District during the audit of the facilities department. We look forward to working with you throughout the year as we work to implement this corrective action plan. Should you require additional information, please contact me by telephone at (914) 693-1500 extension 3030 or via email at clamserr@dfds.org

Sincerely,

Ron Clamser, Jr. Assistant
Superintendent for Finance,
Facilities, and Operations