

March 25, 2021

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 Payroll and Personnel during the fiscal year ending June 30, 2021:

1. Recommendation (Payroll Policies)

During our review of the District's payroll and personnel 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 payroll and personnel policies are reviewed on an annual basis and updated where necessary. We also recommend that the use of a service organization be documented within the policy.

Response

The Assistant Superintendent for Finance will coordinate with the Board of Education Policy Committee to update payroll and personnel policies by June 30, 2021 and implement a process for the annual review of the same.

2. Recommendation (Payroll Certification Review)

During our review of the payroll certifications, we found that an individual not designated by the Board of Education certified one of the payrolls.

We recommend that the payroll be certified only by individuals designated by the Board of Education.

Response

The instance noted by the auditors was during a period of time when the Assistant Superintendent for Curriculum and Instruction was covering while the Superintendent was out on medical leave. Procedures will be implemented by June 30, 2021 to ensure that appropriate designations are established during such instances.

3. Recommendation (Payroll Budget Code Review)

During our review of the payroll budget codes, it was noted that a payroll budget code review takes place on an annual basis.

We recommend that payroll budget codes are reviewed for overspent payroll budget codes more frequently than on an annual basis.

Response

The Assistant Superintendent for Finance will implement a process for monthly review of payroll budget codes. Additionally, payroll codes will be consolidated where appropriate to reduce the necessity of budget transfers due to movement of staff between payroll codes. This will be complete by June 30, 2021.

4. Recommendation (Health Insurance Buyout)

During our review of the District's health insurance buyout listing, it was noted that some employees did not have health insurance opt-out forms available for our review.

We recommend that required documentation for District employees is reviewed and any missing information is followed up on.

Response

The Assistant Superintendent for Finance will implement a system by June 30, 2021 to document the process for following up with employees regarding the receipt of requested health insurance opt-out forms.

5. Recommendation (Retiree Health Insurance Census)

During our review of the District's census letters for retirees, it was noted that some employees did not return their retiree health insurance census letter, with no follow up performed.

We recommend that an individual is assigned the responsibility of contacting and following up with retirees that failed to provide the District with necessary information.

Response

The Assistant Superintendent for Finance will implement a system by June 30, 2021 to document the process for following up with retirees regarding the receipt of health insurance census letters.

6. Recommendation (Employee Personnel Files)

During our review of the District's employee personnel files, it was noted that some employees were missing key documentation required during the hiring process.

We recommend that all required documentation for District employees is reviewed on a regular basis.

Response

The Assistant Superintendent for Finance will implement a process by June 30, 2021 for ensuring that all new hire paperwork is received.

During our review of the District's personnel files, it was noted that some employees had physical files while other employees had documents uploaded electronically.

We recommend that a uniform system is implemented for maintaining all employee personnel files.

Response

The Assistant Superintendent for Finance will implement a process for converting paper files into an electronic format. This process will occur during the summer of 2021.

7. Recommendation (Quarterly Payroll Reports)

During our review of the 3rd Quarter Form 941 and NYS-45 we found that an individual from the business office at Dobbs Ferry Union Free School District is not documenting the review of the quarterly payroll reports.

We recommend that an internal review of the quarterly payroll reports be performed and documented by an employee independent of the service organization's payroll function prior to the preparer signing off and mailing out the form.

Response

Effective immediately, the Assistant Superintendent for Finance will implement a process for reviewing the quarterly 941 forms and NYS-45 forms. Additionally, the Assistant Superintendent for Finance and/or Treasurer will approve the forms before they are submitted.

We appreciate the input from the auditors as well as the time, attention, and level of professionalism shown to the District during the audit. Should you require additional information, please contact me by telephone at (914) 693-1500 extension 3030 or at clamserr@dfs.org

Sincerely,



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