



March 18, 2024

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

One Larkin Center
Yonkers, New York 10701
Tel. 914 376-8100
Fax 914 376-8116
lrodriguez2@yonkerspublicschools.org

Dr. Luis Rodriguez
Interim Superintendent of Schools

Dear Mr. Cushin:

Below, please find the Yonkers City School District's response to findings and recommendations of the "Yonkers City School District, Annual Risk Assessment Update Pertaining to the Internal Controls of District Operations, November 2023", which was performed by the district's internal auditors, Nawrocki Smith, LLP (Exhibit 1).

The Yonkers City School District (YCSD) hereby submits corrective action measures imbedded in this writing under the category "Responses" for the Risk Assessment Report required under Section 170.12 of the Regulations of the Commissioner of Education in response to issues identified by the auditors in the 2023 Risk Assessment Report. Please note that the information below is intended to ensure that the district properly accounts for the findings contained in the report.

Recommendation #1

We conducted key control testing in the area of employee onboarding and noted certain instances where the personnel files (e.g., application, resume, references, end interview evaluation) were not available during the course of our audit.

In addition to the existing employee related documents, the Human Resources Department should maintain the applicable job posting and hiring documentation within a personnel file (e.g., application, resume, references, end interview evaluation). The Human Resources Department should develop a checklist indicating the existence of the above employee related documents. Nawrocki Smith provided a sample checklist for the District's review, (YCSD Annual Risk Assessment Report, page 8).

Response

The Human Resources Department will review the current on-boarding checklist per above. Human Resources Specialists will sign-off once the file is complete. This will go into effect by September 1, 2024.

Recommendation #2

The District has developed policies and regulations for purchasing and accounts payable activities. The narratives enclosed in the Purchasing internal audit report describe the procedures carried out by the Purchasing Department, as well as enhancements to those procedures pertaining to vendor solicitation, purchase requisitions, purchase orders, receiving, accounts payable, claims audit, and accounting and reporting of purchasing activities.

In addition to the existing procedures, the Purchasing Department should consider utilizing the narratives attached to the Purchasing report to enhance its current departmental purchasing process manual, including vendor solicitation, purchase requisitions, purchase orders, receiving, accounts payable, claims audit, and accounting and reporting of purchasing activities. The documented procedures should be reviewed and updated annually to maintain relevance and distributed to District Administrators and those involved in these processes to confirm existing procedures and/or communicate any changes in operations. This will allow for process sustainability, an internal annual review of processes, and serve as a training document for the Department and the various District Administrators, (YCSD Annual Risk Assessment Report, page 8).

Response

Purchasing will document procedures and distribute those to District personnel involved in the procurement process. Narratives provided by Nawrocki Smith will be considered for inclusion in the documentation. This documentation review will be done annually in conjunction with the opening of the school year. This will go into effect by August 15, 2024.

Recommendation #3

We analyzed the user permissions report to assess the appropriateness of user accounts and permissions based on the user's job functions. Based on our analysis, we noted certain employees' permissions in New World might be inconsistent with their job function and responsibilities.

The Finance Department should review the permissions user account report and verify the appropriateness of user accounts and permissions on an individual employee basis. Any permissions determined to be a segregation of duties issue should be revised or deactivated. This recommendation will assist the Finance Department in reducing the risk of unauthorized access to the financial application and enhancing controls over its accounting and reporting. Subsequent to our review, the District is in the process of implementing this recommendation, (YCSD Annual Risk Assessment Report, page 8).

Response

We agree with this recommendation. A review of permissions in New World based on job function has been initiated. Going forward, this will occur on a periodic cycle, at least twice per year. Cycle I will go into effect by June 30, 2024.

Sincerely,



Dr. Luis Rodriguez
Interim Superintendent of Schools