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May 1, 2012

Tompkins Seneca Tioga BOCES
Internal Audit Services
555 Warren Road
Ithaca, New York 14850-1898

Dear Ladies and Gentlemen:

In response to your 2010-2011 Internal Audit Risk Assessment Update Report as presented to the Board of Education, Elmira Heights Central School District on May 23, 2011, we submit the following corrective action plan.

Payroll & Personnel
Recommendation:

Form I-9- During testing one employee's I-9 could not be located. It is recommended that the District review all personnel files for employees hired after 11/6/1986 to insure they are on file. Individuals that do not have a form on file should fill one out.

Corrective Action Plan – All files were reviewed previously but have been reviewed again. The district believes this was a clerical error.

Salary Notices – All employees are required to have salary notices. One employee who received payment for work performed without a salary notice. It was recommended that the district review all personnel files to ensure salary notices are included in all files.

Corrective Action Plan – This instance was a clerical error. One employee was performing two jobs for the district. She resigned one position prior to the salary notices being sent to employees but had already been paid for the work she had done. However, a salary notice was not sent. All employees who are paid will receive a salary notice in the future.

Extra-classroom Activities
Recommendations:

Timely Deposits – Internal Audit noted deposits not made timely. The district should continue to communicate the importance of following proper cash receipts protocol to all staff and student treasurers.

Corrective Action Plan– The district continues to stress the importance of timely deposits both verbally and in writing. An extra-classroom meeting was held in the fall of 2011 and this was again stressed to advisors that this is a very important procedure. We also intend on holding workshops for both the advisors and treasurers in the fall and this will be included in the agenda.

The District and its employees continue to strive for the highest quality of work and to make corrections as needed in its policies and procedures as weaknesses are identified.

Sincerely yours,

Debra L. Palmer
Business Manager

Cc: Mary Beth Fiore
Board of Education
Eugene Civik, GST BOCES
New York State Education Department
New York State Office of the State Comptroller

Enter with high expectations – leave with confidence and pride.