

# Warwick

## WARWICK VALLEY CENTRAL SCHOOL DISTRICT

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August 17, 2023

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

To Whom It May Concern:

**Re: 2022-2023 Independent Internal Audit – Corrective Action Plan  
Employee paid and Unpaid Leaves of Absences**

I have attached the Management Letter from the Internal Auditors for the Warwick Valley Central School District – Cooper Arias, LLP. The following is the District's Corrective Action Plan to their findings:

**PROCEDURES AND FINDINGS**

**NON FMLA LEAVES**

We performed the following for the unpaid non FMLA leaves:

1. Verified the employee requested a leave of absence
2. If a civil service position, verified a form MSD 426-B was completed by the District and approved by the Orange County Human Resources Department
3. Verified the leave was Board approved

**FINDINGS NON FMLA**

One employee did not inform the District in writing that they needed a leave of absence. We were informed that the Human Resources Department asked the employee to submit the request in writing.

We also found that the MS426-B form was not in two of the employees' personnel files.

**Response:**

The District issued a memo to the Assistant Superintendent of Human Resources on August 1, 2023 to remind the employees in her department to make sure the all leave request are put in writing. The memo also requests to make sure that the MS-426-B is in the employee personnel file when required. We also sent the Assistant Superintendent of Human resources a copy of the Internal Audit Risk Assessment Report.

### **PROCEDURE 3**

We verified the dates on the attendance record that was provided by Human Resource Department agreed to the dates of the leave. We also verified the attendance included all regularly scheduled working days as absence.

### **FINDINGS**

The employees were all documented as an absence. However, some times the description stated sick rather than unpaid leave or FMLA

### **Response:**

The District issued a memo on August 1, 2023 to the payroll department employees with a copy to the Human Resources Department. The memo discussed the findings by the Internal Auditor and a reminder to be diligent in recording the correct leave of absences in our accounting system.

Sincerely,



Timothy Holmes