

WARWICK VALLEY CENTRAL SCHOOL DISTRICT

***INDEPENDENT INTERNAL AUDIT REPORT
AGREED-UPON PROCEDURES
EMPLOYEE PAID AND UNPAID
LEAVES OF ABSENCES***

2023

**WARWICK VALLEY CENTRAL SCHOOL DISTRICT
INDEPENDENT INTERNAL AUDIT REPORT
EMPLOYEE PAID AND UNPAID LEAVES OF ABSENCES
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INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES
RELATED TO INTERNAL CONTROLS

To the Board of Education of the
Warwick Valley Central School District
225 West Street
Warwick, New York

We have performed the procedures enumerated below on the internal controls of the Warwick Valley Central School District Board of Education for the year ended June 30, 2023. The District's management is responsible for the internal controls.

The Board of Education of the Warwick Valley Central School District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of understanding the controls over the employee leaves of absences. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Background – Paid and Unpaid Leave of Absences

The employees must request paid or unpaid leave of absences and it must be approved by the Assistant Superintendent of Human Resources. Family and Medical Leave Act (FMLA) is also approved by the Assistant Superintendent of Human Resources. All other leaves must be approved by the Board of Education. The employees fill out a Request For A Leave Of Absence form that states when the leave will begin and end, and the reason for the leave. The Human Resource department includes the information in the Board packet so the Board can take action to approve or disapprove the leave. This documentation must be retained in the employee's file.

The employee will use available sick, vacation and personal time as permitted by the respective bargaining unit agreement. After the accrued time is exhausted, then the leave is unpaid.

The procedures and associated findings are as follows:

PROCEDURE 1

We interviewed the Executive Secretary to the Assistant Superintendent for Human Resources. Our interviews were to help determine whether or not the District had sufficient internal controls tracking and recording the high cost students.

FINDINGS

No exceptions were noted as a result of this procedure.

PROCEDURE 2

The District provided us the list of the employees who had either paid or unpaid leaves during fiscal year 2022-2023.

FMLA Leaves

We performed the following for the FMLA leaves:

1. Verified the employee requested a leave of absence
2. Verified the US Department of Labor Certification of Health Care Provider for Employee's Serious Health Condition under the Family Medical Leave Act was completed by employer and health care provider
3. Verified the Assistant Superintendent for Human Resources completed the US Department of Labor Designation Notice under the Family and Medical Leave Act
 - a. The form must show additional information is needed or
 - b. The form shows the leave is approved
4. Verified the District sent a letter to the employee stating the leave was approved
5. 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

FINDINGS - FMLA

No exceptions were noted as a result of this procedure.

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.

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

PROCEDURE 4

We verified the employee was not paid during the leave time period. If the employee was paid, we verified they had adequate amount of sick time to be paid. We used the payroll earnings register and if necessary the calculation prepared by the payroll department to verify the salary was correct.

FINDINGS

No exceptions were noted as a result of this procedure.

We would like to thank all of the staff that assisted us during our engagement.

We were engaged by the Board of Education of the Warwick Valley Central School to perform this agreed upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the internal controls. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Board of Education of the Warwick Valley Central School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the District and is not intended to be and should not be used by anyone other than those specified parties.

Cooper Arias, LLP

Mongaup Valley, New York
June 1, 2023