

**HICKSVILLE PUBLIC SCHOOLS
BUSINESS OFFICE**

*Dr. Carl Bonuso
Superintendent of Schools*

*Marcy Tannenbaum
Assistant Superintendent for Business*

The following are the corrective actions to address the 2016-17 external audit management letter comments:

Segregation of Duties – Cash Receipts:

In 2016-2017, the Business Office was short two key staff members due to retirements – an accountant and an account clerk. The District worked with civil service throughout the year to identify candidates and fill these positions. In October, 2017, the District hired a junior account who has been doing the monthly bank reconciliations and recording the cash receipts. We are currently considering an internal candidate for the account clerk position. Once filled, the recording of cash receipts will be moved to this desk.

Bank Reconciliations

Along with the reconciliation of bank statements, the new staff accountant has been investigating and resolving outstanding checks.

Journal Entries

In addition to reviewing and manually approving journal entries, the Assistant Superintendent for Business will periodically compare the Journal Entries Report from nVision to the paper copies and document the review.

Person Responsible: Marcy Tannenbaum, Assistant Superintendent for Business;

Anticipated Date of Completion: June 30, 2017