



Rush-Henrietta Central School District

www.rhnet.org

March 17, 2025

Office of the State Comptroller
Division of Local Government and School Accountability
PSU – CAP Submission
110 State Street, 12th Floor
Albany, NY 12236

Dear Office of the State Comptroller:

This is our Corrective Action Plan in response to the recent “Credit Cards and Purchase Cards, 2024M-122, January 2025” of the Rush-Henrietta Central School District for the period of July 1, 2022, through September 17, 2024. Many of your observations and recommendations will assist us in improving our practices so we have started implementing changes and will complete all improvements by June 30, 2025. We are also pleased to note that your audit did not show any indications of fraud that would result in a referral. Shown below is our corrective action plan in response to the recommendations.

Response:

1. Update policies and regulations
 - a. Existing policies will be reviewed and strengthened with suggested revisions being provided to the board policy committee for their review and approval by June 30, 2025.
 - b. Regulations to apply board policy will also be updated by June 30, 2025.
2. Ensure the claims auditor is independent
 - a. Our backup (“deputy”) claims auditor will become the primary claims auditor for all claims processed for the facilities and transportation department. This will remove the possible conflict of interest. This process was initiated on February 1, 2025
 - b. The primary Claims Auditor will continue to audit all other claims.
3. Enforce compliance with district policies, regulations and administrative guidelines
 - a. Updated and revised processes and procedures have been sent to all administrators. Completed 12/20/2024.
 - b. Further policy updates will be distributed upon final board approval, no later than 6/30/25.
 - c. Compliance to updated guidelines is being enforced as communicated, new procedures were implemented as of 12/20/24.
4. Ensure supporting documentation is provided in a timely manner
 - a. Timelines will be developed and enforced for timely submission of card use by June 30, 2025.
 - b. Delayed submissions may result in loss of privilege of card use, effective 12/20/24.
 - c. Lack of documentation will be sent to the users’ manager for approval of lost receipts effective 12/20/24.

5. Discontinue bank access to the district's bank account
 - a. A new credit payment process is being reviewed based upon the NY Office of General Services, Procurement Services, purchasing, travel and NET card services to see if it better meets the technical requirements of the law as well as providing adequate theft protection and minimal cost to the district. The review will be complete by 6/30/25.
 - b. Benchmarking with other area school districts will be conducted to determine best practices that may be adopted by Rush-Henrietta. This will be completed by 6/30/25.
6. Ensure credit card statements are reconciled in a timely manner
 - a. Processing times will be reinforced with users, completed 12/20/24.
 - b. A Deputy Treasurer position is being reinstated to assist with workload and to ensure timely processing of usage, effective 2/18/25.
7. Ensure all credit and purchase card charges are audited prior to payment
 - a. Will ensure we are in compliance with the OGS Procurement Services purchasing card bid requirements as of 12/20/24.
 - b. Submission timelines will be communicated to all administrators to allow timely processing prior to payment. Completion date of 6/30/2025.
8. Approve the purchase of food for meetings, as required
 - a. Administrative guideline will be updated by 6/30/25 to clarify that the Superintendent or her designee must approve the purchase of food for meetings.
 - b. Revised guidelines will be issued by 6/30/25, after review with school principals, to better assess usage and ensure compliance with the new Superintendent's expectations.
9. Ensure all card purchases have appropriate approvals and supporting documentation prior to payment
 - a. Implemented as part of the updated processes in recommendation 7 response – 12/20/24
 - b. Business Office secretary is assisting with the reconciliation of credit card use and advising departments on proper processes and procedures when needed, ongoing since 11/1/24.

All corrective actions are planned to be completed by June 30, 2025.

Very truly yours,

Scott M. Adair
President, Board of Education

Dr. Barbara Mullen
Superintendent

- c. Andy Whitmore
Assistant Superintendent of Finance and Operations