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September 18, 2020

To the Board of Education and Management
Copiague Union Free School District
Copiague, New York

In planning and performing our audit of the financial statements of the Copiague Union Free School District (District) as of and for the year ended June 30, 2020 in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

However, during our audit we became aware of deficiencies in internal control other than significant deficiencies and material weaknesses and matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions concerning those matters. This letter does not affect our report dated September 18, 2020, on the financial statements of the Copiague Union Free School District.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various District personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of the Board of Education, Audit Committee, management, others you deem appropriate within the District, and any governmental authorities you need to share this information with. It is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Cullen & Danowski, LLP
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COMMENT FROM THE PRIOR YEAR

Computer Software User Permissions

The District uses the nVision accounting software, and sets the user access levels for employees, who utilize this software. User access to application functions should be set for each employee based on job responsibilities coupled with the consideration of any weakness it may pose to the internal control process.

During our prior year audits, we noted that there were employees with permissions that are not in line with their job responsibilities, or these employees had certain permissions that should not be activated. For example, multiple employees within the business office have add and delete rights for journal entries and multiple employees outside of personnel and the business office have the rights to create a new employee.

Current Status: In progress. During our current year audit, we noted that the District began reviewing individual's permissions within the system with the goal of limiting their access in the system to only areas they need to perform their job duties. We did not note any instances, in our audit sample, where employees executed transactions outside of their responsibilities, however, we still noted that it appeared there were employees with permissions that should not be activated. The permissions to delete journal entries should be removed or disabled in nVision for all employees, as journal entries should not be deleted. In addition, permissions to add a new employee should be limited to the Human Resources department.

We recommend that management continue to review the computer permissions and ensure that employees' permissions are in line with their job responsibilities.

Management's Response: As recommended, the District continues to review computer permissions, and make improvements. The permission to delete journal entries has been disabled for all users. The permission to add a new employee has been limited to the human resources department. One of the benefits of converting to Finance Manager's newest "nVision" financial reporting program was that the new software reflected a departure from the user permissions in the older version. The permissions of the older system had to be constructed manually from scratch by (individual) user. Permissions in nVision, on the other hand, are assigned based on pre-defined roles, not by user. If any customization of approvals is deemed necessary, departure from pre-defined roles will be subject to review and approval by the Assistant Superintendent for Finance and Operations. The District will continue reviewing user permissions to ensure they are properly aligned with employee job responsibilities.

CURRENT YEAR COMMENTS

There are no current year comments to report.