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March 2023

Superintendent Sturz  
and Members of the Board of Education  
Valley Stream 24 Union Free School District  
75 Horton Avenue  
Valley Stream, NY 11581

2022M-189

Dear Superintendent Sturz and Members of the Board of Education:

Our office recently conducted an audit of the Valley Stream 24 Union Free School District (District). The objective of our audit was to:

Determine whether District officials ensured that new employees' paperwork was adequately completed, processed and filed.

Our audit period was July 1, 2021 through June 30, 2022.

We conducted our audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. Refer to Appendix B for information regarding the audit methodology and standards applied in conducting our audit.

The District serves the Town of Hempstead in Nassau County. The District is governed by a seven-member Board of Education (Board) that is responsible for managing and controlling the District's financial and educational affairs.

The Superintendent of Schools (Superintendent) is appointed by the Board and is responsible for the District's day-to-day management. The Superintendent makes recommendations to the Board, which has final decision-making authority.

The Assistant Superintendent for Business oversees the operations of the District's business and human resources offices. The Superintendent, Assistant Superintendent for Business, Assistant Superintendent for Curriculum and Instruction, District Clerk, Superintendent's secretary, human resources clerk, payroll clerk and senior account clerk work together to collect, process and file paperwork for the District's new hires.

Upon hiring new employees, school district (district) officials and employees must complete a significant amount of paperwork for each new employee. Also, officials and employees must file certain paperwork with the federal and/or New York State government. Some of the paperwork includes the following:

- Tax withholding forms,
- Enrollment forms for mandatory employees to join a State retirement system,<sup>1</sup> or documentation verifying nonmandatory employees' options to join a retirement system,<sup>2</sup>
- Fingerprint-supported background checks and/or certification verifications for applicable employees,
- Proof of alternative health insurance coverage for employees choosing not to enroll in the District's health coverage plan, and
- Employment eligibility verification forms supported by acceptable proof of identification.

To help ensure all required paperwork is properly completed, processed and filed, a district should establish procedures to assign responsibilities and steps to be completed when a new employee begins employment with the district. The procedures should address the specific responsibilities for each employee involved in the paperwork process, ensure there are adequate reviews and approvals by appropriate staff and identify who is responsible for maintaining files after the paperwork is completed.

We examined files for all 37 new employees hired during the 2021-22 school year, which included nine teachers, two administrators, 15 substitute teachers, nine monitors and two summer helpers.

Except for minor findings, which we discussed with District officials, we did not identify any material concerns or weaknesses with the completion, processing and filing of new employee paperwork for the 37 new employees.

If you have any questions on the scope of our work, please feel free to contact Ira McCracken, Chief of Municipal Audits in our Long Island office, at (631) 952-6534.

Sincerely,  
Elliott Auerbach  
Deputy Comptroller

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<sup>1</sup> New York State (NYS) and Local Retirement System or NYS Teachers' Retirement System depending on the new hire's position.

<sup>2</sup> Mandatory candidates are permanent full-time employees, and nonmandatory employees are temporary, provisional or part-time employees (those who work less than 30 hours per week); employees who work less than a full year; and employees who receive compensation that is less than minimum wage.

APPENDIX A  
RESPONSE FROM DISTRICT OFFICIALS



**VALLEY STREAM SCHOOL DISTRICT 24**  
75 HORTON AVE · VALLEY STREAM, NEW YORK 11581-1499  
(516) 434-2831 • FAX: (516) 256-0214

Dr. Don Sturz  
*Superintendent of Schools*

Dr. Jack R. Mitchell  
*Assistant Superintendent for Business*

February 27, 2023

Office of the New York State Comptroller  
Division of Local Government & School Accountability  
Report of Examination 2022M-189  
Period Covered: July 1, 2021 – June 30, 2022

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The Valley Stream Union Free School District 24 is in receipt of the draft of the audit report and preliminary findings issued by your office. The District will implement the recommendation offered and waives the need for an exit interview. The District would like to sincerely thank the Comptroller staff for their professionalism and courtesy while conducting their examination and for their associated duties throughout the duration of their determination.

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Dr. Jack R. Mitchell 2.28.23

\_\_\_\_\_  
Dr. Donald Sturz 3-1-23

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## **APPENDIX B AUDIT METHODOLOGY AND STANDARDS**

To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We interviewed the Assistant Superintendent for Business, human resources clerk, payroll clerk and secretary to gain an understanding of the controls over the District's process for new hire paperwork and to follow up on any discrepancies identified.
- We requested and obtained the master employee list for the 2021-22 school year, reviewed Board meeting minutes dated between May 5, 2021 through June 30, 2022 and compared the new appointments listed in the minutes to the new hires listed in the master employee list to determine the total population of new hires (37) for the 2021-22 school year.
- We requested and reviewed all 37 personnel files (maintained in the Business office) of new employees who were hired during the 2021-22 school year to determine whether the paperwork was adequately completed, processed and filed.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Unless otherwise indicated in this letter, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.