



THOMAS P. DiNAPOLI
COMPTROLLER

STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER
110 STATE STREET
ALBANY, NEW YORK 12236

ROBIN L. LOIS, CPA
DIVISION OF LOCAL GOVERNMENT
AND SCHOOL ACCOUNTABILITY
Tel: (518) 474-4037 Fax: (518) 486-6479

April 2026

Dr. Brian Culot, Superintendent
Members of the Board of Education
South Orangetown Central School District
160 Van Wyck Road
Blauvelt, NY 10913

Report Number: 2022M-24-F

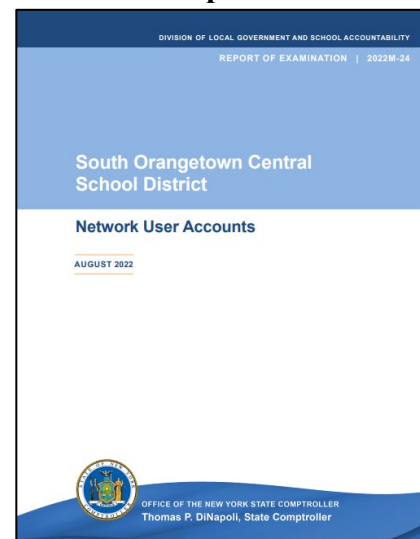
Dear Superintendent Culot and Members of the Board of Education:

One of the Office of the State Comptroller's (OSC) primary objectives is to identify areas where school district officials can improve their operations and provide guidance and services that will assist them in making those improvements. OSC also works to develop and promote short-term and long-term strategies to enable and encourage officials to reduce costs, improve service delivery and to account for and protect their school district's assets.

In accordance with these objectives, we conducted an audit of the South Orangetown Central School District (District) to determine whether District officials ensured network user accounts were adequately managed. As a result of the audit, we issued a report, dated August 2022, identifying certain information technology (IT) conditions and opportunities for the District Board of Education's (Board), Director of Technology's (IT Director) and personnel assistant's review and consideration (Figure 1). In response to the audit, District officials filed a corrective action plan (CAP) with OSC on October 13, 2022.¹ The CAP identified the actions officials took or planned to take to implement the audit recommendations.

To further our policy of providing assistance to local governments and school districts, we revisited the District in September 2025 to review progress in implementing the audit's recommendations. The follow-up review was limited to interviews with the IT Director and other District personnel

Figure 1: South Orangetown Central School District 2022 OSC Audit Report



<https://www.osc.ny.gov/files/local-government/audits/2022/pdf/south-orangetown-2022-24.pdf>

¹ See Appendix A for the District's CAP to the OSC audit report.

and inspection of certain data and documents related to the issues identified in the report and confidential communications with District officials.²

Of the four recommendations contained in the 2022M-24 report, we determined, based on our limited procedures, that the Board, IT Director and personnel assistant fully implemented one recommendation and partially implemented three recommendations. As a result, the District's network user accounts continued to have increased risk for use to inappropriately access and view personal, private and sensitive information (PPSI)³ on the network or gain access to or control over other IT functions. We also reviewed progress in implementing the recommendations related to the sensitive IT control weaknesses that we reported to officials confidentially and communicated those results confidentially to District officials.

Recommendation 1 – Network Access Procedures

The Board should ensure District procedures for granting, changing and disabling network access are consistently followed by all departments.

Status of Corrective Action: Partially Implemented

Observations/Findings: Beginning in November 2024, the District's Assistant Superintendent of Technology and Innovation created an automated workflow to help handle network user account access granting, changing and disabling activities by automatically routing each network access request through a standard approval process. The workflow grants access to network user accounts using roles based on job descriptions entered into the District's Human Resources (HR) software. When an employee's network access needs to change due to role changes, District policy requires each employee's department head to submit a form to the HR department, and for IT department staff to review submitted forms and implement the access change needed. When a user's network access needs to be disabled, the user's department head is responsible for submitting a termination request form. HR department staff are then responsible for removing the user's employee record from the HR software, upon which the automated system automatically disables the user's network account. IT department staff will then confirm that the automated system disabled the user's network account when they receive a termination request form.

We obtained lists of the 603 current and terminated employees from the HR software and the 682 enabled nonstudent network user accounts as of September 2025. We compared the two lists and determined there were no network user accounts that remained enabled for terminated employees.

We also reviewed the 36 termination request forms submitted during the 2024-25 school year to verify that the automated workflow disabled the employee's network user account and IT department staff confirmed the account was disabled. Our review determined that department heads submitted all 36 termination request forms in a timely manner. However, while the Board President told us the Board emphasized the HR department's role in ensuring timely network access account management, we determined that HR department staff did not always remove

² The audit also examined the adequacy of certain sensitive IT controls. Because of the sensitivity of some of this information, we communicated it confidentially to District officials.

³ PPSI is any information to which unauthorized access, disclosure, modification, destruction or use – or disruption of access or use – could have or cause a severe impact on critical functions, employees, customers (students), third parties or other individuals or entities.

employees' records from the HR software in a timely manner, resulting in seven terminated employees' network user accounts remaining enabled for up to 20 days after their termination dates. We did confirm that all 36 employees' network user accounts were disabled as soon as the employees' records were removed from the HR software.

The Board President said they will ensure that all procedures related to network user account management, including account creation, role or location changes and account termination, are followed consistently by every department, department head and building administrator. This will be accomplished and reinforced by all department heads and building administrators annually reviewing and acknowledging the District's account management procedures, and through administrative training that clarifies the responsibilities associated with employee onboarding, internal transfers and separations.

Because network access was not always disabled in a timely manner and in accordance with District procedures, the District's network user accounts continued to have increased risk for use to inappropriately access and view PPSI on the network or to gain access to, or control over, other IT functions.

Recommendation 2 – Nonemployee Network User Account List

The IT Director should maintain a list of authorized nonemployee network user accounts and routinely evaluate and disable any unnecessary accounts.

Status of Corrective Action: Partially Implemented

Observations/Findings: The IT Director and Information Services Specialist told us that, subsequent to the audit, they began maintaining a list of nonemployees (e.g., vendors) with authorized network access. The IT department manually updated the list when they received a request ticket from the HR department upon a nonemployee joining or separating from the District. The IT Director also told us that nonemployee network user accounts are configured to automatically expire, which disables the account from being used to log in one year after the accounts were created, and any account not used for 90 days before the one-year period's end are automatically disabled.

As of September 2025, the District's nonemployee list included seven nonemployee network user accounts. However, during our review of the 3,801 enabled network user accounts, we identified 14 nonemployee network user accounts, seven of which were unnecessary and not included on the IT department's nonemployee network user account list. One user account was assigned to a former contractor and bypassed the District's automated process to disable accounts because the account was created prior to the IT department implementing the list and was not added manually. Another user account was assigned to a school resource officer who should have been added to the list so the account would have been automatically disabled after one year as expected. The remaining five user accounts were Board of Cooperative Educational Services (BOCES) and Lower Hudson Regional Information Center accounts that should have been disabled. The IT Director stated that they missed the seven user accounts when performing a manual review and

that they will discuss the unneeded accounts with their BOCES support providers to facilitate better account management.

Because unnecessary nonemployee network user accounts were not always disabled in a timely manner, the District's network user accounts continued to have an increased risk for use to inappropriately access and view PPSI on the network or to gain access to or control over other IT functions.

Recommendation 3 – Account Termination Request Forms

The IT Director should ensure that network user accounts are disabled as soon as account termination request forms are received.

Status of Corrective Action: Partially Implemented

Observations/Findings: As noted in Recommendation 1, we reviewed the 36 termination request forms submitted during the 2024-25 school year and verified that none of the associated accounts remained enabled as of September 2025. However, our review determined that the accounts were not always disabled in a timely manner.

The District's IT department uses software to automatically disable employee network user accounts when the account users' employee records are removed from the District's HR software. Upon an employee record being successfully removed, the HR software creates and sends a request ticket to the IT department to review the account, including the applications to which the account had access, and to ensure all equipment assigned to the user was returned to the District. Based on our review of the 36 termination request forms submitted during the 2024-25 school year, 29 employee records were removed from the HR software upon the forms' receipt and the remaining seven were removed up to 20 days after. The IT Director could not provide a reason for the delay in the HR department removing terminated employees' records from the HR software.

Recommendation 4 – Employee Network User Account List

The personnel assistant should maintain a list of authorized employee network user accounts and ensure account termination request forms are submitted to the IT department whenever an employee leaves District service.

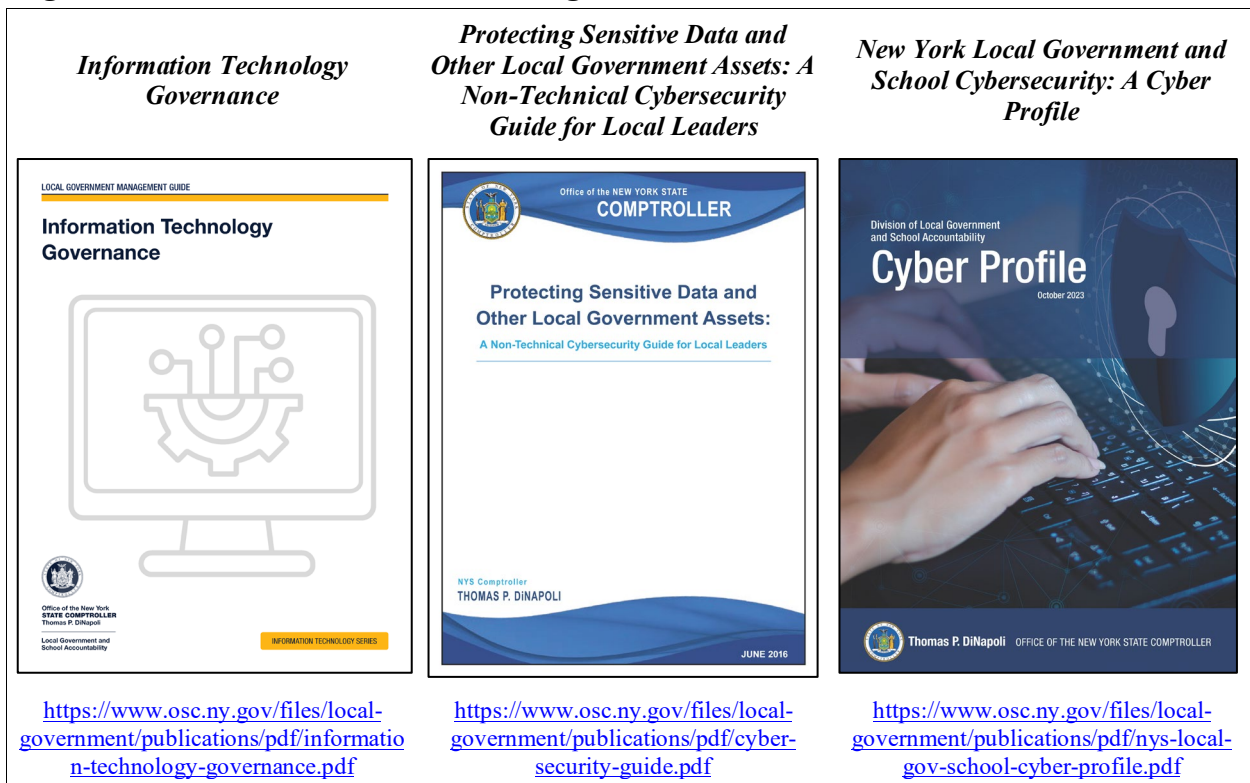
Status of Corrective Action: Fully Implemented

Observations/Findings: The District's HR software helps manage employee records and feeds an automated system that updates network user accounts. The personnel assistant uses this software to generate and maintain a list of authorized employee network user accounts. The IT department, including the personnel assistant, receives email notifications from the automated system when an employee's status changes in the HR software. The personnel assistant told us she reviewed Board meeting minutes and would follow up with former employees' department heads to request termination forms or updates if not received in a timely manner. Of the 36 employees who

separated from the District during the 2024-25 school year, we determined that the IT department received termination request forms for all 36 employees.

During our review, we discussed the basis for our recommendations and the operational considerations relating to these issues. We encourage the District’s Board, IT Director and personnel assistant to continue their efforts to fully implement our recommended improvements. For additional guidance, the District’s Board, IT Director and personnel assistant should refer to OSC’s *Local Government Management Guide: Information Technology Governance*, *Protecting Sensitive Data and Other Local Government Assets: A Non-Technical Cybersecurity Guide for Local Leaders* and *New York Local Government and School Cybersecurity: Cyber Profile*, which are available on our website (Figure 2).

Figure 2: OSC Local Government Management Guide and Publications



Thank you for the courtesies and cooperation extended to our auditors during this review. If you have any further questions, please contact Jennifer Kenneson, Chief Information Systems Auditor, at (518) 738-2639.

Sincerely,

Robin L. Lois, CPA
Deputy Comptroller

Appendix A – District’s CAP for the OSC Audit Report

South Orangetown Central School District

160 Van Wyck Road, Blauvelt, NY 10913

October 6, 2022

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

Dear Office of the New York State Comptroller:

This letter outlines the South Orangetown Central School District’s Corrective Action Plan to the recent audit titled “South Orangetown Central School District - Network User Accounts (2022M-24)” issued August 12, 2022. The South Orangetown Central School District acknowledges the findings and recommendations of the audit. The areas in which the district was cited for improvement are addressed below and corrective actions included.

Key Findings:

- Ensure procedures for granting, changing, and disabling network access are consistently followed by all departments.
- Always review all network user accounts to determine if they are needed.
- Disable 30 of the 3,675 network user accounts that were no longer needed. The 30 accounts include 13 generic accounts, nine former employee accounts and eight contractor accounts.

Key Recommendations:

- Ensure that unneeded network user accounts are immediately disabled and regularly review enabled network user accounts for necessity.

While the district has established procedures for the creation and disabling of user accounts, the district will ensure all departments adhere to the procedures to ensure the timely processing of new network accounts, changes to existing accounts, and the disabling of former user accounts. The Technology Department has disabled the network accounts identified in the audit that are no longer required. Lastly, to ensure the integrity of the district’s security, the district has implemented an account auditing application that will allow the district to monitor and assess the use and status of network accounts. The application will be able to provide automated reports to the Technology Department whenever changes are made to a network account.

The South Orangetown Central School District would like to thank the Office of the State Comptroller for the professional way the audit was conducted and we appreciate the feedback and recommendations provided. The recommendations from this audit will help improve the district’s information technology practices and procedures.

Sincerely,



Robert R. Pritchard, Ed.D
Superintendent of Schools

cc: Board of Education
Gregory Kern, Interim School Business Official
George Brady, Director of Technology

Tappan Zee High School South Orangetown Middle School
Cottage Lane Elementary School William O. Schaefer Elementary School

South Orangetown Central School District

160 Van Wyck Road, Blauvelt, NY 10913

Unit Name: South Orangetown Central School District

Audit Report Title: Network User Accounts

Audit Report Number: 2022M-24

1. Audit Recommendation:

Ensure District procedures for granting, changing, and disabling network access are consistently followed by all departments.

Implementation Plan of Action(s):

To ensure compliance with established process and procedures, the Director of Technology and the Director of Staff Relations will review the account management process and employee exit procedures with all individuals involved in the processing of network accounts. The review will involve central office, building administration, personnel staff, and technology staff.

Implementation Date:

- Administrative Review – 8/29/2022
- Support Staff Review – 9/22/2022
- New district personnel when onboarded

Person Responsible for Implementation:

- Director of Technology
- Director of Staff Relations

Tappan Zee High School South Orangetown Middle School
Cottage Lane Elementary School William O. Schaefer Elementary School

South Orangetown Central School District

160 Van Wyck Road, Blauvelt, NY 10913

Unit Name: South Orangetown Central School District

Audit Report Title: Network User Accounts

Audit Report Number: 2022M-24

2. Audit Recommendation:

Maintain a list of authorized nonemployee network user accounts and routinely evaluate and disable any unnecessary accounts.

Implementation Plan of Action(s):

The Director of Technology will maintain a yearly list of authorized nonemployees and will routinely evaluate their status. The Technology Department will verify the status of the nonemployees by requesting a formal accounting of the nonemployee user status by the supervisor of the nonemployees.

All nonemployee network account forms will require a termination date at the time of submission. All nonemployee accounts include BOCES staff, contractors, consultants, and per diem staff. The supervisors of the nonemployees are responsible for ensuring timely notification of changes to the nonemployee's status.

Implementation Date:

- 8/22/2022
- Bi-annual report from Administrator / Supervisor

Person Responsible for Implementation:

- Director of Technology
- Administrator / Supervisor

Tappan Zee High School South Orangetown Middle School
Cottage Lane Elementary School William O. Schaefer Elementary School

South Orangetown Central School District

160 Van Wyck Road, Blauvelt, NY 10913

Unit Name: South Orangetown Central School District

Audit Report Title: Network User Accounts

Audit Report Number: 2022M-24

3. Audit Recommendation:

Ensure that network user accounts are disabled as soon as account termination request forms are received. (IT)

Implementation Plan of Action(s):

The Technology Department will ensure network users accounts are disabled upon the receipt of a Network Account Termination form from the Staff Relations Department. In alignment with existing IT procedures, the Technology Department will immediately process and submit account termination requests to BOCES via the BOCES Help Desk.

The Staff Relations Department will provide the Technology Department with quarterly employment status reports for both new employees and former employees throughout the school year. This report will include the employees name, status, date of hire and date of termination as appropriate.

The Staff Relations Department will ensure a Network Account Termination form is submitted to the Technology Department upon any change in an employee's employment status.

Implementation Date:

- 9/22/2022
- Quarterly report from Staff Relations Department

Person Responsible for Implementation:

- Director of Staff Relations
- Director of Technology

Tappan Zee High School South Orangetown Middle School
Cottage Lane Elementary School William O. Schaefer Elementary School

South Orangetown Central School District

160 Van Wyck Road, Blauvelt, NY 10913

Unit Name: South Orangetown Central School District

Audit Report Title: Network User Accounts

Audit Report Number: 2022M-24

4. Audit Recommendation:

Maintain a list of authorized employee network user accounts and ensure account termination request forms are submitted to the IT Department whenever an employee leaves District service.
(PERSONNEL)

Implementation Plan of Action(s):

The Staff Relations Department will maintain a list of authorized employees and their status.

Changes to an employee's status will be submitted to the Technology Department in a timely manner via the network account termination process.

As part of the Exit Interview process, Staff Relations personnel will ensure a Network Account Termination form is submitted to the Technology Department upon any change in an employee's status.

Implementation Date:

- 9/22/2022

Person Responsible for Implementation:

- Director of Staff Relations

Tappan Zee High School South Orangetown Middle School
Cottage Lane Elementary School William O. Schaefer Elementary School

**SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT
BOARD OF EDUCATION
160 VAN WYCK ROAD, BLAUVELT, NY 10913
EXTRACT OF MINUTES**

Board Members Present: Dana Stilley, Leon Jacobs, Steven Finn, Steve Peña, David Sansone
Board Members Absent: None

***The following resolution was presented to the Board of Education on Thursday,
October 6, 2022***

Acceptance of New York State Comptroller Audit Report

Motion by Mr. Peña

Seconded by Mr. Jacobs

WHEREAS the Office of the New York State Comptroller ("OSC") conducted an audit of the District's Network User Accounts for the period July 1, 2019 through August 12, 2021 (see appended report);

AND WHEREAS the Audit Committee reviewed this report at the September 28, 2022 meeting and recommends that the Board of Education accept the OSC audit report;

THEREFORE BE IT RESOLVED that based upon the recommendation of the Audit Committee, the Board of Education accepts the appended OSC audit report;

Motion to accept carried unanimously

I hereby certify that the foregoing annexed extract from the minutes of the Board of Education, South Orangetown Central School District, duly called and held on Thursday, October 6, 2022, has been compared by me with the original minutes as officially recorded in the District's Clerk's office in the Minute Book of said Board of Education and is true, complete and correct copy thereof and of the whole of said minutes so far as the same relate to the subject matters referred to in said Extract.

Kathleen Muscari
District Clerk

**SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT
BOARD OF EDUCATION
160 VAN WYCK ROAD, BLAUVELT, NY 10913
EXTRACT OF MINUTES**

Board Members Present: Dana Stilley, Leon Jacobs, Steven Finn, Steve Peña, David Sansone
Board Members Absent: None

***The following resolution was presented to the Board of Education on Thursday,
October 6, 2022***

Acceptance of District's Corrective Action Plan - State Comptroller's Audit

Motion by Mr. Peña

Seconded by Mr. Jacobs

WHEREAS the District has prepared a Corrective Action Plan in response to the findings and recommendations of the Office of the New York State Comptroller's audit of the District's Network User Accounts, which was reviewed and amended by the Audit Committee on September 28, 2022;

BE IT RESOLVED that the Board of Education, based upon the review and recommendation by the Audit Committee, approves the District's appended Corrective Action Plan, as amended, in response to the New York State Comptroller's Audit examining the District's Network User Accounts for the period July 1, 2019 through August 12, 2021.

Motion to accept carried unanimously

I hereby certify that the foregoing annexed extract from the minutes of the Board of Education, South Orangetown Central School District, duly called and held on Thursday, October 6, 2022, has been compared by me with the original minutes as officially recorded in the District's Clerk's office in the Minute Book of said Board of Education and is true, complete and correct copy thereof and of the whole of said minutes so far as the same relate to the subject matters referred to in said Extract.

Kathleen Muscari
District Clerk