



September 20, 2021

Dr. Clarence G. Ellis  
Superintendent of Schools  
East Ramapo Central School District  
105 S Madison Avenue  
Spring Valley, NY 10977

Dear Dr. Ellis:

According to our records, East Ramapo Central School District has not submitted an Internal Control Report or any related Board approved corrective action plans (CAPs) to the NYSED Application Business Portal (Business Portal) for the 2019-20 fiscal year. These documents were required to be uploaded to Survey 6 in the Business Portal by April 30, 2021. Furthermore, we have been notified that your district did not complete an annual Internal Control Report or engage internal auditors to perform this task, as required by Education Law and the Regulations of the Commissioner of Education.

Specifically, Education Law §2116-b and Commissioner's Regulations §170.12(b) require each non-exempt school district to establish an internal audit function. Such function shall include, at a minimum: (i) development of a risk assessment of district operations, including but not limited to, a review of financial policies, procedures and practices; (ii) an annual review and update of such risk assessment; (iii) annual testing and evaluation of one or more areas of the district's internal controls, taking into account risk, control weaknesses, size, and complexity of operations; and finally, (iv) preparation of reports, at least annually or more frequently as the trustees or board may direct, which analyze significant risk assessment findings, recommend changes for strengthening controls and reducing identified risks, and specify timeframes for implementation of such recommendations.

Additionally, in accordance with Commissioner's Regulation §170.12(e)(4), each school district superintendent shall prepare a CAP, approved by the Board, within ninety days of a final audit report issued by the district's internal auditor and shall file its CAP with the New York State Education Department. Furthermore, pursuant to Commissioner's Regulations §170.12(e)(4)(ii), the CAP shall include expected date(s) of implementation, where appropriate, and each school district shall, to the extent practicable, begin implementation of its CAP no later than the end of the next fiscal year.

As a result of your non-compliance, you are receiving this letter as a final notice. Please be advised that the internal audit function and development and implementation of corrective actions are intended to improve your district's financial management and to help ensure the safeguarding of the district's valuable assets. As such, it is imperative that your district correct this non-compliance moving forward.

If you have any questions, please contact us at [FSandSingleAudit@nysed.gov](mailto:FSandSingleAudit@nysed.gov). Thank you for your cooperation.

Sincerely,

A handwritten signature in black ink, appearing to read 'James Kampf', with a long horizontal flourish extending to the right.

James Kampf  
Director of Audit Services