



Patchogue-Medford School District

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June 22, 2023

Mr. Ira McCracken
Chief Examiner Office of the State Comptroller
NYS Office Bldg., Room 3A10 Veterans Memorial Highway
Hauppauge, New York 11788-5533

Dear Mr. McCracken:


We are in receipt of the draft findings of the recent audit of the Patchogue-Medford School District entitled "Health Insurance Buyouts". The purpose of this letter is to provide a response to recommendations identified in the report.

On May 18, 2022, we were notified that the District was selected for an audit of policies and procedures related to our internal controls. We provided your office with all documents required in order to conduct the necessary fieldwork. After responding to all inquiries from the assigned auditors, we were advised that the scope of the audit would focus on "Health Insurance Buyouts".

The draft findings provided recommendations where the District could achieve greater savings in our health insurance buyout program by modifying the terms outlined in the various collective bargaining agreements. We are always looking for ways that we can improve our protocols and internal controls and are appreciative of the recommendations where the District might be able to realize future cost savings of our health insurance buyout program. We have attached a corrective action plan which notes the key recommendations and our respective responses to each recommendation.

On behalf of the Board of Education and Central Office Administrators, I would like to extend my appreciation to your office for conducting a highly professional audit which provided useful guidance for our School District. We found the auditors to be courteous, considerate, and reasonable regarding their requests. We were very appreciative of the high level of professionalism that they exhibited throughout the examination process.

Respectfully submitted,


Donna Jones, Ed.D.
Superintendent of Schools

cc: Board of Education
F. Mazzie

Recommendations and Responses to Comptroller's Audit of Health Insurance Buyouts

	Recommendation	Response
1.	Perform a cost-benefit analysis and review of the District's eligibility requirements to determine if the program is implemented in the most prudent and cost-effective manner.	The District will prepare a cost-benefit analysis as contracts near their expiration to identify what further savings may be realized if the health insurance buyout is restricted.
2.	Consider negotiating with the various unions and individuals to exclude eligibility for health insurance buyouts to employees covered by the District's same health insurance plan through a spouse or parent employed by the District.	Pending the outcome of the cost-benefit analysis outlined in item #1 above, the district will consider bringing this item forward as collective bargaining agreements are up for renewal.