

**Eastern Suffolk BOCES**  
**Risk Assessment Update Report**  
January 18, 2023

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## Risk Assessment Update Report

To the Board of Cooperative Educational Services  
First Supervisory District of Suffolk County  
Patchogue, New York

We have performed the annual risk assessment update of Eastern Suffolk BOCES (ESBOCES) as required by Chapter 263 of the Laws of New York, 2005 and as per our agreement of July 1, 2022.

This engagement is in accordance with auditing standards generally accepted in the United States of America and the applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We have also considered the guidelines promulgated by the New York State Education Department in connection with such risk assessments.

Specifically, we performed the following:

- Reviewed our understanding of the critical business processes of ESBOCES.
- Identified the key risks based on our understanding of these business processes.
- Identified the stated controls that are currently in place to address those risks.

These procedures were accomplished through interviewing ESBOCES management and accounting and other departmental personnel to determine the flow of accounting information and controls placed in operation. The scope of our engagement did not include testing the operating effectiveness of such controls.

Our procedures were not designed to express an opinion on the internal controls of ESBOCES, and we do not express such an opinion. Additionally, because of inherent limitations of any internal control, errors or fraud may occur and not be prevented or detected by internal controls. Also, projections of an evaluation of the accounting system and controls to future periods are subject to the risk that procedures may become inadequate because of changed conditions.

We would like to express our appreciation for the cooperation and assistance that we received from ESBOCES' administration and other employees during our engagement, especially the Business Office personnel.

This report is intended solely for the use and information of the Board of Education and its Audit Committee and the management of ESBOCES, and is not intended to be and should not be used by anyone other than these specified parties.

*Cullen & Danowski, LLP*  
January 18, 2023

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## EASTERN SUFFOLK BOCES

### Introduction

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Chapter 263 of the Laws of New York, 2005 requires most districts and BOCES to create an internal audit function. The creation of this function requires ESBOCES to engage either a qualified audit firm or individual to make an initial risk assessment of the design of the internal controls; annually update this assessment; and, periodically test these controls for operational effectiveness and efficiency. This report addresses the second requirement, which is an annual risk assessment update.

Internal controls are the checks and balances over the various processes or functions that comprise the operations of a district and BOCES. One key element in any internal control system is the concept of **segregation of duties**. This concept ensures that one person cannot execute a transaction without at least one other individual checking his or her work. Of course, where segregation of duties is not feasible, ESBOCES can employ compensating controls.

Nevertheless, there are some important concepts that should be understood when reviewing internal controls.

These concepts are:

- An internal control system is designed to provide reasonable but not absolute assurance in safeguarding the assets of ESBOCES.
- The concept of reasonable assurance recognizes that the cost of the internal control should not exceed the benefits derived.
- There are inherent limitations that should be recognized in considering the potential effectiveness of any internal control system, e.g., errors can result from misunderstanding of instructions, mistakes of judgment, carelessness, or other personal factors. More importantly, it is collusion that poses the greatest threat to any internal control system. If two employees collude in order to circumvent the controls set up by ESBOCES, they could perpetrate a fraud.

The initial risk assessment required the internal auditor to obtain an understanding of both the inherent and control risks associated with the various functions within ESBOCES. The risk assessment update requires the internal auditor to identify the changes in procedures, policies, personnel, and systems that may have an impact on these risks and possibly alter the initial risk assessment's level of control risk.

**Control risk** measures the adequacy of internal controls designed to mitigate the inherent risk within the process. In this engagement, we have assessed the control risk based upon our interview process. The testing of the controls, which is performed during the detailed testwork, could support the lowering of the prior control risk assessment associated with individual processes and sub-functions.

We have organized this report into the following two sections:

The first section is a risk assessment table. In this table, we identify the processes or functions that we have reviewed. This table includes our assessment of the control risk associated with each process. There are two control risk columns to reflect the prior year risk assessment level and the current year risk assessment level based on the results of the risk assessment update as well as the detailed testwork performed for selected processes. **Since the testing of controls has not been done for all processes, it is important to note that this table should not be viewed as the final assessment of ESBOCES' control environment.** The Risk Assessment Table also includes our suggestions for processes to be tested during the coming year. However, the decision of which processes to review in detail is at the discretion of the Audit Committee.

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**Introduction (Continued)**

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The second section of this report consists of any changes from the prior year risk assessment related to key policies, procedures and/or controls of the functions we reviewed. Also included in this section are any new recommendations and the status of any prior year recommendations (note that this text is in *italics*), for areas of potential improvement in the ESBOCES' internal controls or operations. The status of prior year recommendations from the following reports were addressed in this year's risk assessment:

<b><i>Report Type</i></b>	<b><i>Issue Date</i></b>	<b><i>Area(s)</i></b>
Risk Assessment	January 19, 2022	ESBOCES-wide
Agreed-Upon Procedures	August 25, 2021	Payroll, Contract Processing and Transportation

The changes and recommendations have been considered in the assessment of the level of control risk. Some of the recommendations may require a reassignment of duties and/or an addition to ESBOCES personnel. However, any enhancement of controls should be done after a careful cost-benefit analysis.

**Corrective Action Plan**

Commissioner of Education Regulation §170.12(e)(4) requires that a corrective action plan (CAP), approved by the Board of Education, must be filed within 90 days of issuance with the New York State Education Department (NYSED).

ESBOCES should submit the CAP along with the respective Internal Audit Report via the NYSED Portal.

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**Risk Assessment Table**

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*(L=Low, M=Moderate, H=High)*

Business Process Area	Date of Detailed Testing *	Control Risk				Proposed Detailed Testing
		Prior Year		Current Year		
<b>Governance and Planning</b>						
Governance Environment			M		M	
Control Environment			M		M	
Strategic Planning		L		L		
Budget Development			M		M	
Budget Administration	** 05/26/15		M		M	
<b>Accounting and Reporting</b>						
Assessing Financial Condition		L		L		
Financial Accounting and Reporting	05/26/15	L		(1) M		
Auditing		L		L		
Financial Oversight		L		L		
Fund Balance Management	09/10/12		M		M	
<b>Revenue and Cash Management</b>						
Real Property Tax		N/A		N/A		
State Aid			M		M	
Medicaid	03/03/14		M		M	
Out of District Tuition		L		L		
Use of Facilities			M		M	
Donations			M		M	
Collection & Posting of Receipts	08/02/16	L		(1) M		
Cash Management	08/14/19	L		L		
Investment Management	08/14/19	L		L		
Bank Reconciliations	08/14/19	L		L		
Petty Cash			M		M	
<b>Grants</b>						
General Processing/Monitoring	09/10/12		M		M	
Grant Application	09/10/12		M		M	
Allowable Costs	09/10/12		M		M	
Cash Management	09/10/12		M		M	
Reporting and Monitoring	09/10/12		M		M	
Compliance	09/10/12		M		M	
Graham Leach Bliley Act - Compliance	08/14/19	L		L		
<b>Special Education</b>	*** 08/24/22		M		M	
<b>Career, Technical and Adult Education</b>			M		M	
<b>Educational Support Services</b>			M		M	
<b>Payroll, HR and Related Benefits</b>						
Payments to Employees	08/25/21		M		L	
Allocation of Expenditures	08/25/21		M		L	
Employee Benefits Administration	08/08/18	L		L		
Benefits - Medicare Reimbursements	08/14/19	L		L		
General Employee Administration	05/26/15	L		(1) M		
Employee Attendance	08/02/16	L		(1) M		
Hiring/Separation of Employees	08/02/16	L		(1) M		
Overtime	08/24/22		M		M	

\* Indicates the issuance date of an agreed-upon procedures (AUP) report or detailed testing (DT) report for that area.

\*\* Testing was limited to year end spending.

\*\*\* Review of financial operations of the Special Education Division including itinerant services.

(1) The change from low to moderate risk is based on the passage of time since detailed testing was performed.

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**Risk Assessment Table (Continued)**  
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(L=Low, M=Moderate, H=High)

Business Process Area	Date of Detailed Testing *	Control Risk				Proposed Detailed Testing
		Prior Year		Current Year		
<b>Purchasing and Related Expenditures</b>						✓
PO System			M		M	
Payments Outside PO System			M		M	
Purchasing Process			M		M	
Purchasing Process - Contracts	08/25/21		M		M	
Allocation of Expenditures			M		M	
Payment Processing			M		M	
Travel and Conferences			M		M	
Credit Cards			M		M	
<b>Facilities</b>						
Facilities Maintenance	09/03/10		M		M	
Construction Planning	09/03/10		M		M	
Construction Monitoring	09/03/10		M		M	
Construction Completion	09/03/10		M		M	
<b>Capital Assets and Inventory</b>						
Acquisition and Disposal	03/03/14		M		M	
Inventory	03/03/14		M		M	
<b>School Environment</b>						
Safety and Security	08/08/18		M		M	
<b>Student Transportation</b>						
Fleet Maintenance	08/25/21		M	L		
Risk Management	08/25/21		M	L		
Personnel Compliance	08/25/21		M	L		
Facilities Maintenance and Security	08/25/21		M	L		
<b>Food Service</b>						
Federal and State Reimbursement	09/07/11		M		M	
Sales Cycle and System	09/07/11		M		M	
Inventory and Purchases	09/07/11		M		M	
Eligibility Verification	09/07/11		M		M	
<b>Extracurricular Activity Funds</b>						
General			M		M	
Cash and Cash Receipts			M		M	
Expenditures and Purchasing			M		M	
Inventories			M		M	
<b>Student Related Data</b>						
Tracking Student Attendance			M		M	
Student Performance Data			M		M	
<b>Information System</b>						
Regional Information Center (RIC) **	08/04/17	L			L	
Governance			M		M	
Network Security			M		M	
Financial Application Security			M		M	
Other Application Security			M		M	
Disaster Recovery			M		M	

\* Indicates the issuance date of an agreed-upon procedures (AUP) report or detailed testing (DT) report for that area.

\*\* Review of financial operations at the Regional Information Center (RIC).

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**KEY CHANGES FROM THE PRIOR YEAR'S RISK ASSESSMENT RELATED TO POLICIES, PROCEDURES AND/OR CONTROLS**

**Governance and Planning**

- There was a Board member change and several staff changes at ESBOCES that include the Chief Operating Officer (COO), Associate Superintendent – Management Services, Director of Business Services, School Finance Manager (Open), Principal Account Clerk and numerous positions in the Human Resources Department. We found that the ESBOCES has filled many of these positions with internal candidates.
- The Board and ESBOCES have been active with their ongoing review of the Board policies, which includes revisions to existing policies and creating new policies (e.g., #4611 – Claims Auditor).
- ESBOCES established standard protocols related to staff overtime that requires the employees to complete a new standard form (#4411F.14 Overtime Preapproval) and to submit the form to their supervisor for review and approval. The departments are responsible for retaining these records and providing them for review if necessary.
- The use of digital signatures has been expanded by ESBOCES to facilitate the approval of agreements and contracts with third parties, consultants, etc.
- There have been efforts made by departments/divisions to cross train employees to facilitate the completion of tasks during staff absences.

**Accounting and Reporting**

- The Business Office engaged a third party to provide professional consulting services for the implementation of the new Governmental Accounting Standards Board (GASB) Statement No. 87. The GASB Statement No. 87 requires recognition of certain lease assets and liabilities for all leases, including those that previously were classified as operating leases and recognized as income by lessors and expenditures by lessees.
- The Adult Career and Technical Education program, which is part of the Career, Technical and Adult Education department, is moving to a more robust version of the Xenegrade student management software system that is used to facilitate the tracking and reporting of student registration and enrollment in the Adult Education courses.

**Grants and Special Education**

- The Business Office provides formal seminars with the grant administrators to discuss process changes and updates as needed. The Business Office continues to prepare and provide to grant administrators quarterly interim reports and reviews applicable budget amendments, request funds and submit final forms to grants finance.

**Payroll, Human Resources and Related Benefits**

- The Payroll Department has established procedures requiring all staff to enter notes into WinCapWeb explaining the reason for overtime. In addition, ESBOCES has adopted a new regulation regarding preapprovals, as well as implemented the use of an overtime preapproval form. This form requires the employee to state the amount of time anticipated and the duties to be performed; this form must be signed by the employee's supervisor and returned to them prior to overtime work being performed.

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**Payroll, Human Resources and Related Benefits (continued)**

- ESBOCES is now processing Medicare Part B reimbursements annually (beginning with the 2022 calendar year) after the retirees have provided their *Form SSA-1099 Social Security Benefit Statement* showing the amount of premiums deducted from the retiree's benefits for the calendar year. This process should significantly reduce the administrative work that existed with processing quarterly reimbursements and a separate IRMAA reimbursement. We note that the number of reimbursements should be reduced from over 6,100 checks to approximately 1,400 checks annually.

**Purchasing and Related Expenditures**

- The Purchasing Department has realigned some of the duties performed by the staff related to the bid awards and award reports.

**Facilities**

- The Facilities Department has purchased a new Building Management System (BMS) and installed this web-based system at the Bellport Academic Center (BAC). ESBOCES is also planning to install the new BMS at the Brookhaven Learning Center (BLC). This BMS will provide more efficiencies and savings regarding the heating systems. The goal of ESBOCES is to provide building controls at all of the buildings throughout the entire Agency.
- The Director expanded the participants at the Facilities Department's periodic meetings to include the Chief Custodians to provide insight and share best practices related to purchasing and training activities with these employees.
- The Facilities Department continued with the replacements of HVAC units that consisted of replacing several units during the past year and the remaining HVAC units identified for replacement are projected to be replaced this year.
- ESBOCES purchased new vehicles with enhanced safety features as part of the replacement cycle related to the Facilities Department vehicles.

**Student Transportation**

- ESBOCES was active with addressing the recommendations from the Agreed-Upon Procedures Report dated August 25, 2021 related to student transportation. Refer to the *Status of Prior Observations and Recommendations (Closed Section)* below for more information.
- ESBOCES has selected the Transfinder school bus routing software program to enhance efficiencies related to the operations of the Transportation Department. The setup for this new Transfinder software program will begin during the 2022-23 school year.

**Student Related Data**

- ESBOCES engaged a third party to perform a SOC (System and Organization Controls) audit of the controls that are in place within the Regional Information Center (RIC) to help ensure the Security, Availability, Processing Integrity, Confidentiality and Privacy of their data. We note that there were no issues identified.

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**Information Technology**

- The Technology Integration Department has been active in educating staff on the importance of internet safety through emails and using Phish Insight to provide samples for the phishing campaigns.
- There was improvement related to the backup processes by installing an Air-Gapped back-up. An immutable copy is stored on separate hardware as an additional protective measure regarding cyber security.
- ESBOCES has updated the antivirus and malware on clients and servers to a more robust version that offers enhanced end-point detection response functionality.
- ESBOCES engaged a third-party to perform a penetration test along with a vulnerability test involving outward facing ports and inward facing clients to enhance cyber security. We understand the results of this test were positive.
- The Technology Integration Department set up Multi-factor authentication (MFA) for additional protection with accessing ESBOCES programs remotely (e.g., VPN, email, etc.).
- ESBOCES continued using the web-based training program, GCN (Global Compliance Network), for the required sexual harassment, Digital Security & Protection and Student Data Privacy training. All staff are required to complete these training courses.

**CURRENT OBSERVATIONS AND RECOMMENDATIONS**

**PURCHASING AND RELATED EXPENDITURES**

**Purchasing Process – Contracts: Education Law 2D Compliance**

*Finding and Recommendation – Risk Assessment Update 2022-23*

*We found that ESBOCES has adopted a policy regarding Clickwrap Agreements, which relates to an online agreement that users agree to by clicking a button or a box that says “I agree”. This policy has set up a procedure where a Director can choose to use an application or product and enter into a licensing agreement for the agency without having a formal contract in place. However, the ESBOCES Data Protection Officer is not involved in the review process and some of the applications procured may have potential Education Law 2D compliance issues (i.e., user agreement states that data entered into the app will be used at their discretion).*

*We recommend that ESBOCES consider revising procedures to ensure all agreements related to software are reviewed by the ESBOCES Data Protection Officer to ensure compliance with Education Law 2D.*

**STATUS OF PRIOR OBSERVATIONS AND RECOMMENDATIONS (OPEN ITEMS)**

**PAYROLL, HUMAN RESOURCES AND RELATED BENEFITS**

**New Hires – Maintain Employee Records Electronically**

*Agreed-Upon Procedures – 2016*

We recommended that ESBOCES consider using software to maintain employee records electronically to enhance operational efficiency.

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Risk Assessment Update – 2017-2019

We noted that the Human Resources (HR) Department and Management Services were in the process of reviewing software solutions that automate the hiring and on-boarding procedure, support electronic file retention and generate the personnel agenda for the Board meetings. We found that the HR Department had chosen a web-based program (SchoolFront) to facilitate the hiring process through automation and ESBOCES was negotiating the final terms and conditions of the agreement. We understood that SchoolFront integrates with the WinCap financial system. We noted that the procedures related to SchoolFront were not yet operational. We understood that the use of SchoolFront would start with recruiting and hiring, followed by the on-boarding process and this would become the starting point for paperless HR records.

Risk Assessment Update – 2020-21

We noted that SchoolFront, the software application that supports automation of recruitment, hiring and on-boarding functions, will also be used to store digital employee records. We were informed that ESBOCES planned to implement the on-boarding module, which included a file management component, after completing the current initiative related to the recruitment module.

Risk Assessment Update – 2021-22

We found that ESBOCES had set up a phased approach related to the implementation of SchoolFront for recruitment and on-boarding that started with a pilot group during the summer of 2021. We understood that there were lessons learned as a result of this pilot group managing the new hire process in SchoolFront and ESBOCES set up training for staff during the fall of 2021. We were informed that the HR Department planned to move forward with rolling out the use of SchoolFront with other pilot groups during the 2021-22 year.

Risk Assessment Update – 2022-23

*We note that there has been a number of administrator and support staff changes in the HR Department that has delayed the roll out of the SchoolFront program. This program supports automation of recruitment and onboarding functions and will be used to store digital employee records. The HR Department plans to continue with the phased approach to implement the onboarding module, which includes a file management component, to be fully implemented during the 2023-24 fiscal year.*

**New Hires – Background Summary Checklist**

Agreed-Upon Procedures – 2016

We recommended that ESBOCES determine if the Background Summary Checklist should be included in the employee folder, since this provided details related to the background procedures performed by the clerks in the HR Department, or should be destroyed along with the *Background Check Report* due to privacy reasons.

Risk Assessment Update – 2017-2019

We noted that the HR Department and Management Services were in the process of reviewing software solutions that automate the hiring procedure, generate the personnel agenda and support electronic file retention. The Background Summary Checklist had been used as evidence that internal procedures were followed. We understood that ESBOCES planned to address this item in conjunction with the implementation of software (SchoolFront) as noted in the previous comment. The HR Department was using the Background Summary Checklist as part of the

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hiring process and files the checklist in the respective employee's personnel folder. ESBOCES planned to make a determination about this checklist after making a decision related to a software solution.

Risk Assessment Update – 2020-21

We found that the HR Department and Management Services were reviewing software solutions that automate the hiring and on-boarding processes, generate the personnel section of the Board agenda and support electronic file retention. The Background Summary Checklist was used as evidence that internal manual procedures were followed as required and the goal was to eliminate the need for this checklist with an automated system.

Risk Assessment Update – 2021-22

We noted that ESBOCES planned to eliminate the Background Summary Checklist after the rollout of the SchoolFront program for on-boarding and recruitment, as noted above.

Risk Assessment Update – 2022-23

*We found that the completion of the onboarding module scheduled to be fully implemented during the 2023-24 fiscal year, as noted above, will eliminate the Background Summary Checklist.*

**Payroll – Number of Vacation Days**

Agreed-Upon Procedures – 2020-21

We recommended that ESBOCES consider revising the collective bargaining agreements to include 260 days related to vacation days, instead of the current language that is silent with respect to the number of vacation days. The inclusion of 260 days for vacation days would be similar to the 260 days for sick days and would establish consistency and create a standard number of days regarding benefit time payouts.

Risk Assessment Update – 2022-23

*We understand that the Human Resources Department plans to include this topic during the contract negotiations with bargaining units.*

**Payroll – Notification of Intent to Retire**

Agreed-Upon Procedures – 2020-21

We recommended that ESBOCES consider revising the UPSEU contract and any other collective bargaining agreement with similar language related to notices of retirement, to change the language from “shall” to “must” to enhance operations by providing ESBOCES with sufficient time to hire employees to fill the positions vacated by retirements of these staff members.

Risk Assessment Update – 2022-23

*We note that the Human Resources Department plans to include this topic during the contract negotiations with the UPSEU bargaining unit.*

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**PURCHASING AND RELATED EXPENDITURES**

**Purchasing Process – Contracts: Processing Unit’s Organizational Structure and Duties**

Agreed-Upon Procedures – 2020-21

We recommended that ESBOCES assess the operations of the Contract Processing Unit that includes staffing, duties and organizational structure of the unit. We also recommend that this assessment include a determination regarding the contracts that are handled outside of the Contract Processing Unit (i.e., Arts in Education and Professional Development (CoSer 531)).

Risk Assessment Update – 2022-23

*We found that ESBOCES has hired a Senior Contracts Examiner to replace the previously vacant position. However, we understand that ESBOCES is still in the process of assessing the operations of the Contract Processing Unit that includes the development of a staffing plan.*

**STATUS OF PRIOR OBSERVATIONS AND RECOMMENDATIONS (CLOSED ITEMS)**

**PAYROLL, HUMAN RESOURCES AND RELATED BENEFITS**

**Payroll – Review of Timesheets**

Agreed-Upon Procedures – 2020-21

We recommended that ESBOCES reinforce the procedure that the administrators perform a diligent review of the timesheets when selecting “Approve All” function for approvals.

Risk Assessment Update – 2022-23 (This item is now closed)

*We found that ESBOCES has been active in reinforcing this recommendation and issued formal memorandums to the administrators regarding the appropriate process to be performed that includes the importance of reviewing all timesheets for accuracy and completeness.*

**Payroll – Substitute Teacher Time Entries**

Agreed-Upon Procedures – 2020-21

We recommended that ESBOCES strengthen processes related to substitute teachers by ensuring compliance with the requirement that the substitute teachers include the names of the regular teachers in *WinCap Web* to ensure that each time a substitute covers for a teacher, the regular teacher’s name is recorded on the form to be verified. If no name is recorded, the electronic timecard should not be approved by the respective supervisor and returned to record the missing information prior to processing the payment.

Risk Assessment Update – 2022-23 (This item is now closed)

*We found that ESBOCES has continued with efforts to ensure the entries made by substitute teachers are complete and include the permanent teacher’s name. In addition, the Payroll Department has issued formal memorandums to these employees to reiterate the proper procedures for entering their time. In an effort to account for substitutes’*

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*time, ESBOCES will train substitute teachers upon hire to reinforce the process to include in the note field the reason of their employment each day and send reminders about this step in various communications throughout the year.*

**PURCHASING AND RELATED EXPENDITURES**

**Purchasing Process – Contracts: Standardization of Contract Listings**

Agreed-Upon Procedures – 2020-21

We recommended that ESBOCES revise the lists of contracts maintained by the Contracts Processing Unit by stating the contract type (i.e., vendor, professional service or license renewal) to create standardization, which would facilitate the search and review process.

Risk Assessment Update – 2022-23 (This item is now closed)

*We found that the Contracts Processing Unit has revised and standardized the list of contracts which now include the type of contract.*

**STUDENT TRANSPORTATION**

**Fleet Maintenance – Replacement Plan**

Agreed-Upon Procedures – 2020-21

We recommended that ESBOCES strengthen procedures related to the transportation vehicles by creating a replacement plan based on the estimated useful lives of each vehicle. This would facilitate the budget process by identifying the anticipated purchases of vehicles as part of the annual budget preparation process.

Risk Assessment Update – 2022-23 (This item is now closed)

*We found that ESBOCES has created a replacement plan related to the transportation vehicles based on the estimated useful lives of each vehicle.*

**Personnel Compliance – Formal Written Procedures**

Agreed-Upon Procedures – 2020-21

We recommended that ESBOCES develop written, formal procedures to document the key processes that are performed by the Transportation Department employees including purchasing, receiving, approving payroll, overtime and billing activities. These documents are helpful to facilitate tasks that are performed infrequently (e.g., annually) and to assist in the event of staff changes (e.g., retirements, resignations, unexpected absences, etc.).

Risk Assessment Update – 2022-23 (This item is now closed)

*We found that ESBOCES has developed written, formal procedures for key processes performed by the Transportation Department, including: Purchasing; Receiving; Attendance Procedures and Absence Approvals; and Overtime Pre-approval, Review, and Approval for Payment.*

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**Personnel Compliance – Confirming Purchase Orders**

Agreed-Upon Procedures – 2020-21

We recommended that ESBOCES continue efforts with reducing the occurrences of confirming purchase orders.

*Risk Assessment Update – 2022-23 (This item is now closed)*

*We found that ESBOCES has continued with efforts to reduce the occurrences of confirming purchase orders. In addition, we found that the Transportation Department has created written, formal procedures regarding the purchasing process to further reduce the occurrences of confirming purchase orders.*

**Personnel Compliance – Receipt of Goods and Services**

Agreed-Upon Procedures – 2020-21

We recommended that ESBOCES ensure compliance with the requirement for employees to sign-off on the receiving copy of the purchase order, vendor invoice or packing slip.

*Risk Assessment Update – 2022-23 (This item is now closed)*

*We found that ESBOCES has established written, formal procedures for the Transportation Department to ensure compliance with procedures related to the receipts of goods and services.*

