Eastern Suffolk BOCES
Corrective Action Plan

Independent Accountant's Report on Applying Agreed-Upon Procedures Cullen & Danowski, LLP Report dated August 8, 2018			
Findings and Recommendations	**ESBOCES Response/Corrective Actions**	**Responsible Person(s)**	**Status**
Reportable Conditions: None			
Category: Administration of Benefits **Findings:** Review of all collective bargaining agreements and individual employee agreements to gain an understanding of the benefit related obligations of ESBOCES noted: • The agreements with the collective bargaining units and individual employees include language covering the benefit related obligations of ESBOCES, which facilitated our testwork when reviewing the selected participants in the various insurance plans. • ESBOCES has been active with setting up electronic files to facilitate the storage of documents including the collective bargaining unit contracts and individual agreements, as well as, the employee files. We found that there are still some older employee records that are maintained in paper form by the Human Resources Department. Interviews with ESBOCES personnel to determine that the processes and procedures in place comply with laws and regulations found: • There are adequate internal controls in place regarding benefit activities based on the procedures and tasks performed by the ESBOCES employees. Comparison of the benefits and amounts withheld from employees based on our selection of 25 participants in each insurance plan to verify that the billings from the vendor and the deductions from employees are proper, and our selection of 25 retirees to verify their eligibility and ensure the accuracy of the payment noted: • There were no exceptions related to the selection of 25 participants from each insurance plan (i.e., health, vision, dental, life, supplemental life and LTD), as we were able to verify their eligibility, the billings from the vendors, the deductions from the employees and the accuracy of			

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the payments. Review of the ESBOCES' reconciliation of the monthly invoices for each benefit program to the ESBOCES' employee and payroll records found: • ESBOCES created an insurance invoice review checklist to facilitate the monthly reconciliation process and began using this checklist at the start of the 2017-18 year. However, we noted that there had been 3 instances when the reconciliation documentation excluded the checklist. Review of the billings and collections related to insurance benefits to ensure proper segregation of duties and identify opportunities for operational efficiencies within the benefits function noted: • There were 2 instances where the retiree did not pay ESBOCES in a timely manner. Therefore, the payment was received after the due date, which is 30 days from the invoice date. Further review found that the retirees' payments had been collected in the following month after the due date. • The retirees who are enrolled in EEHP are billed directly by EEHP, so we were unable to determine if the billings and collections regarding those transactions were accurate or timely. Further review noted that EEHP invoices ESBOCES a net amount for these retirees, which is based on the coverage costs less the respective retiree's contribution towards their health insurance. Thus, the accounts receivable activities are handled by EEHP (i.e., billings, collections and outstanding balances). Comparison of the insurance benefits provided to employees to the respective bargaining unit contracts found: • The bargaining unit contracts supported the insurance benefits that are provided to the employees. Comparison of the provider invoices to the payroll records to ensure accuracy of payroll deductions noted:			

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• There were no exceptions noted as our comparison of the invoices to the payroll records found that the payroll deductions were accurate. **Recommendations:** We recommend that ESBOCES consider implementing the following item to further improve internal controls and operational efficiencies related to the administration of benefits: 1. Develop procedures to ensure that the insurance invoice checklist is completed to facilitate the monthly reconciliation process. **Category: Administration of Security** **Findings:** Review of Board policies, ESBOCES procedures related to security administration noted: • There are specific Board policies (e.g., 4530, 4534, 4535, etc.), Board regulations, and numerous written procedures related to security and safety. This includes emergency and crisis management plans for each ESBOCES location. • ESBOCES is very active in reviewing, revising and/or adding new Board policies or written procedures, as necessary, to address ongoing impacts related to security and safety at the agency. • There are procedures to record the activity of the surveillance cameras and to communicate any security issues with the appropriate personnel. Although ESBOCES does not have a command center where a designated person reviews the live footage of the surveillance cameras, the Security Manager reviews the recordings of various surveillance cameras daily. Interviews with 12 staff regarding processes and procedures in effect related to security found: • The procedures related to the surveillance cameras include email notifications to the Security Manager when a device goes offline via the Health Monitoring System and alerts while the user is logged into the website informing them that a device went offline. This actually	Business Services will develop procedures to ensure that the invoice checklist is completed.	Lipponer	Est. Completion Dec. 2018

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occurred during our interview with the Security Manager while we were reviewing the surveillance cameras.			
• There are procedures to have the greeters swipe each visitor's driver's license into the Raptor system and enter the person as a "guest" into the Raptor system upon their arrival. However, we found that there is no process to update the Raptor system when the guest leaves for the day, which provides assurance that all "guests" have signed out of the building upon their departure.			
• The process related to checking the visitor's driver's license in the Raptor system could be improved. We had been informed that there are instances when someone with the same name as the guest (e.g., John Smith) comes up in the system, which may create an incorrect alert if that person has any sexually related charges on their record. In addition, the processing of common names results in lengthy waits for the visitors while the Raptor system processes their name.			
Visits to the selected 5 locations to review entrance procedures, examine the perimeter of the building and perform a tour within the building to review the condition of the cameras and other security devices noted:			
• There are locations where the programs have students working outside (e.g., career and technical classes [automotive, construction, etc.]), but these areas are accessible without any fencing or other barrier.			
• There was 1 location where the auditor was buzzed into the building without any greeter being present and without being asked for identification, thus the auditor's driver's license was not processed in the Raptor system. We also found that there is opportunity for improvement related to greeters because we have been informed that staffing for this position has been a challenge and there appears to be a need for a backup plan when a greeter is absent or away from their post.			
• There was 1 exterior door that we were able to open because it wasn't fully closed and secured in a locked position.			
• There were stones on the ground outside of 2 exterior doors that are likely used to prop the door open.			

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• There was 1 window that was wide open after the school day ended and there was no one working in the room. • There were 2 locations where the greeter did not swipe the auditor's driver's license through the Raptor system upon their arrival. • The Raptor system wasn't functioning properly at 5 locations: the greeter was unable to print out the visitor badge at one location; the photo was excluded from the badge at one location; the photo was blurred at two locations; and the photo only included the top section of the head. • The procedures allow visitors to come into the vestibule by being viewed on camera and "buzzed" in without being asked the reason for being there via the intercom system. Selection of 25 surveillance camera locations and the review of 2 chosen days for each to determine if recordings are viewable and available in accordance with ESBOCES retention procedures found: • There were 5 instances when the length of the surveillance camera's recording was less than 30 days, which is the general protocol for ESBOCES. • There was a proper recording of our visits to the selected 5 locations that reflected the correct date and time of those physical inspections. • The review of cameras located in the area where the auditors were working while at the Bixhorn Technical Center noted that these recordings were in real time, as there was only a split second delay in the timing. • Review of the servers and the existing 326 surveillance cameras on May 1, 2018 noted that there were only 2 cameras that were not operational at that time. Further review found that the Security Manager had properly submitted the work order request to the vendor (A+ Technologies) and these devices were subsequently repaired in a timely manner. Selection of 1 month and the review of all invoices and payroll costs			

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associated with security and review supporting documentation noted:
 	
• There are appropriate procedures at ESBOCES related to the review and approval process by the designated individuals to ensure the accuracy of the vendor invoices prior to processing these payments.
 	
• There was 1 instance where the payment to the vendor was not processed timely.
 	
Recommendations:
 	
We recommend that ESBOCES consider implementing the following items to further improve internal controls and operational efficiencies related to the administration of security:
 	
1. Continue efforts with assessing and refining the safety and security protocols, Board policies and documentation, which should include the following considerations:
 	
  a) Restricting access to areas where the programs have students working outside (e.g., career and technical classes [automotive, construction, etc.])
 	
  b) Scheduling Summit Security Inc. guards to patrol additional sites
 	
  c) Installing additional surveillance cameras at the buildings (external or internal locations)
 	
  d) Creating standard practices related to the greeters (e.g., coverage during absences or breaks; handling visitors, etc.)
	Management Services will assess all protocols and make appropriate determinations in conjunction with the Safety Committee.	Ruf	Est. Completion June 2019

2. Establish procedures to have the greeters at the buildings sign-out guests upon departure within the Raptor system and review the visitor log to ensure that all guests have signed out of the building before the greeters leave for the day.	Management Services will review this recommendation with the Safety Committee.	Ruf	Est. Completion June 2019
3. Consider protocols requiring the greeters to inquire with the visitor using the intercom system to ask for the name and purpose of their visit prior to allowing them access to the vestibule area.	Management Services will review this recommendation with the Safety Committee.	Ruf	Est. Completion June 2019
4. Establish formal procedures related to running the visitor's driver's			

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license through the Raptor system and printing the visitor's pass. We also recommend that ESBOCES review the Raptor system at each location to ensure that the photo process is working as designed and also ensure that all locations follow the same protocols regarding visitors to the buildings.	Management Services will work with Security Department to establish procedures. In addition, a memo will be sent to greeters to make sure they call for OTI support if the Raptor System isn't working.	Ruf	Est. Completion June 2019
5. Resolve the issues related to the Raptor system that includes the printing of visitors' badges, which should be clearly visible and include the proper dimensions, and the processing of common names to eliminate potential errors with sexually related charges related to someone other than the visitor and to reduce the turnaround time. We recommend investigating the parameters for the Raptor system to ensure that the process is based on the driver's license identification number, which should only search for the specific visitor.	A memo will be sent to greeters to make sure they call for OTI support if the Raptor System isn't working. The Security Department will investigate the capabilities of the Raptor System with regard to the Search by Driver ID.	Ruf	Est. Completion June 2019
6. Setup card access controls at additional exterior doors where there are reasons to leave the building in those areas, so these doors can be kept closed and locked during the outside activity (e.g., CTE programs at the Technical Centers).	The Security Department will walk the CTE building and make a determination if card access controls are necessary.	Ruf	Est. Completion June 2019
7. Develop procedures to periodically review the exterior of the buildings to ensure that there are no objects in place that could be used to keep the doors open (e.g., blocks of wood, stones, etc.).	The Security Department will develop procedures to check exterior doors for objects that are propping them opened.	Ruf	Est. Completion June 2019
8. Assess the servers related to the surveillance cameras to determine if any adjustments are feasible to ensure that the recordings of each device last a minimum of the preferred 30 days.	The Security Director will assess the recording time of servers and determine if any adjustments are necessary.	Ruf	Est. Completion June 2019
9. Continue efforts with reviewing the procedures for documenting compliance by the schools with the SED required 12 safety drills including lockouts, lockdowns, fire drills and bus drills. We recommend that ESBOCES assign responsibility to an ESBOCES-wide administrator to ensure that all of the schools have submitted the standard "Report of Mandated Drills" and to document that the drills have been completed as required for completeness within the entire agency.	Management Services will assign an ESBOCES-wide administrator to ensure all mandated drills are being performed agency wide.	Ruf	Est. Completion June 2019