

## Eastern Suffolk BOCES Corrective Action Plan

Risk Assessment Update January 24, 2024 Cullen & Danowski, LLP			
Findings and Recommendations	ESBOCES Response/Corrective Actions	Responsible Person(s)	Status
Reportable Conditions: None			
<b><u>Recommendation and Related Updates:</u></b>			
<p><b>Category: <u>Purchasing Process – Contracts: Education Law 2D Compliance</u></b></p> <p><u><i>Finding and Recommendation – Risk Assessment Update 2022-23</i></u>  <i>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).</i></p> <p><i>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.</i></p> <p><u><i>Risk Assessment Update – 2023-24</i></u></p> <p><i>We note that there were still instances where the agreements related to software had not been reviewed by the ESBOCES Data Protection Officer to ensure compliance with Education Law 2D. We recommend that ESBOCES consider revising procedures to ensure all agreements related to software are reviewed by ESBOCES Data Protection Officer to ensure compliance with Education Law 2D.</i></p>	<p>ESBOCES will 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.</p>	<p>Stucchio/ Eckstein</p>	<p>Estimated Completion June 2024</p>

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<p><b><u>Category: Human Resources Payroll (Overtime) – Use of Compensatory Time</u></b></p> <p><i><u>Finding and Recommendation – Detailed Testing 2021-22</u></i> We recommended that ESBOCES assess the use of compensatory time by considering the elimination of this option for the employees who work overtime and develop procedures to require all overtime to be paid to the staff after this work is performed. The managing of compensatory time requires more administrative oversight than processing overtime payments and impacts productivity because the staff end up with 1.5 or 2 hours off in the future for each hour of compensatory time. The administrators need to cover the workload of staff when they are out of the office when taking their compensatory time off.</p> <p><i><u>Risk Assessment Update – 2023-24</u></i> <i>We understand that ESBOCES plans to address this recommendation during the 2023-24 year.</i></p>	<p>ESBOCES will assess the feasibility of eliminating compensatory time. If compensatory time is deemed necessary, formal procedures will be developed governing its accrual and use.</p>	<p>Rivers</p>	<p>Estimated Completion June 2024</p>
<p><b><u>Category: Payroll Review of Overtime Reports – Access to Contracts with Non-Aligned Staff</u></b></p> <p><i><u>Finding and Recommendation – Risk Assessment Update 2023-24</u></i> <i>We found that ESBOCES has established procedures to perform and document the quarterly reviews of the Overtime Reports; however, the Payroll Department does not have access to certain employment contracts with non-aligned staff to ensure overtime payments to these employees are accurate and appropriate.</i></p> <p><i>We recommend setting up the Payroll Department with access to these contracts for review to ensure that the overtime amounts paid to staff are being processed accurately and appropriately.</i></p>	<p>The Payroll Department will be provided access to all non-aligned staff employment contracts so they may verify all payments made to staff including overtime.</p>	<p>Stucchio</p>	<p>Estimated Completion June 2024</p>

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<p><b><u>Category: Human Resources Employee Administration – Communications with Payroll Regarding Personnel Changes</u></b></p> <p><i><u>Finding and Recommendation – Risk Assessment Update 2023-24</u></i> We noted that there were payroll check runs outside of the ESBOCES' agreed-upon payroll schedule during our engagement. In addition, there were a number of overpayments processed to staff on leave and also for employees separating from ESBOCES. The amounts paid have not yet been recouped at the time of our fieldwork.</p> <p>We recommend that ES BOCES establish processes and procedures to enhance the communications between the program, HR, and Payroll Departments to ensure timely notifications of personnel actions with financial implications (e.g., shared spreadsheets, notifications via the School Front system, etc.) In addition, we recommend that ESBOCES determine the appropriate actions to recover these overpayments made to employees.</p>	<p>With the assistance of the internal auditor, processes and procedures will be developed and strengthened to enhance the communications between the program, HR, and Payroll Departments to ensure timely notifications of personnel actions with financial implications. Also, agreements will be made to recoup all overpayments.</p>	<p>Stucchio/Rivers</p>	<p>Estimated Completion September 2024</p>
<p><b><u>Category: Human Resources Employee Attendance – Conversion of Sick Time to Personal Time</u></b></p> <p><i><u>Finding and Recommendation – Risk Assessment Update 2023-24</u></i> We found that the current collective bargaining agreements do not include the maximum number of days that employees are allowed to convert from sick time to personal time.</p> <p>We recommend that ESBOCES consider revising the collective bargaining agreements to include the maximum number of days related to the conversion of sick time to personal time, instead of the current language that is silent with respect to the number of days to be converted.</p>	<p>This proposal will be added to the future negotiations of collective bargaining agreements.</p>	<p>Rivers</p>	<p>Estimated Completion June 2024</p>

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<p><b><u>Category: Human Resources Employee Attendance – Secondary Review of Attendance Rollover</u></b></p> <p><i><u>Finding and Recommendation – Risk Assessment Update 2023-24</u></i>  <i>We noted that there is no secondary review or approval of the annual rollover of employee benefit time.</i></p> <p><i>We recommend that ESBOCES establish procedures to have an administrator review and approve the annual rollover of employee benefit time to ensure accuracy and completeness of this process.</i></p>	<p>A procedure will be established requiring an administrator review and approve the annual rollover of employee benefit time to ensure accuracy and completeness of this process.</p>	<p>Rivers</p>	<p>Estimated Completion June 2024</p>