

Eastern Suffolk BOCES
Risk Assessment Update Report
January 24, 2024



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, 2023.

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 24, 2024

EASTERN SUFFOLK BOCES

Introduction

January 24, 2024

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.

EASTERN SUFFOLK BOCES

Introduction (Continued)

January 24, 2024

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 during our fieldwork, which was conducted during the months of September and October 2023. 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 ESBOCES' internal controls or operations. The status of prior year recommendations from the following reports were addressed in this year's risk assessment:

<i>Report Type</i>	<i>Issue Date</i>	<i>Area(s)</i>
Risk Assessment	January 18, 2023	ESBOCES-wide
Detailed Testing	August 24, 2022	Special Education and Overtime

Note: the Detailed Testing Report dated August 23, 2023 related to Purchasing and Expenditures was recently issued and those recommendations will be included in next years' 2024-25 Risk Assessment Report.

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.

EASTERN SUFFOLK BOCES

Risk Assessment Table

January 24, 2024

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

Business Process		Date of Detailed Testing *	Control Risk						Proposed Detailed Testing
Area			Prior Year			Current Year			
Governance and Planning									
	Governance Environment			M			M		
	Control Environment			M			M		
	Strategic Planning		L			L			
	Budget Development			M			M		
	Budget Administration **	05/26/15		M			M		
Accounting and Reporting									
	Assessing Financial Condition		L			L			
	Financial Accounting and Reporting	05/26/15		M			M		
	Auditing		L			L			
	Financial Oversight		L			L			
	Fund Balance Management	09/10/12		M			M		
Revenue and Cash Management									
	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		M			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		
Grants									
	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			
	Special Education ***	08/24/22		M		L			
Career, Technical and Adult Education				M			M		
Educational Support Services				M			M		
Payroll, HR and Related Benefits									
	Payments to Employees	08/25/21	L			L			
	Allocation of Expenditures	08/25/21	L			L			
	Employee Benefits Administration	08/08/18	L			L			
	Benefits - Medicare Reimbursements	08/14/19	L			L			
	General Employee Administration	05/26/15		M			M		
	Employee Attendance	08/02/16		M			M		
	Hiring/Separation of Employees	08/02/16		M			M		
	Overtime	08/24/22		M			M		
	Processes: Programs - HR - Payroll			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.

EASTERN SUFFOLK BOCES
Risk Assessment Table (Continued)
January 24, 2024

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

Business Process		Date of Detailed Testing *	Control Risk						Proposed Detailed Testing
Area			Prior Year			Current Year			
Purchasing and Related Expenditures									
	PO System	08/23/23		M			M		
	Payments Outside PO System	08/23/23		M			M		
	Purchasing Process	08/23/23		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		
Facilities									
	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		
Capital Assets and Inventory									
	Acquisition and Disposal	03/03/14		M			M		
	Inventory	03/03/14		M			M		
School Environment									
	Safety and Security	08/08/18		M			M		
Student Transportation									
	Fleet Maintenance	08/25/21	L			L			
	Risk Management	08/25/21	L			L			
	Personnel Compliance	08/25/21	L			L			
	Facilities Maintenance and Security	08/25/21	L			L			
Food Service									
	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		
Extraclassroom Activity Funds									
	General			M			M		
	Cash and Cash Receipts			M			M		
	Expenditures and Purchasing			M			M		
	Inventories			M			M		
Student Related Data									
	Tracking Student Attendance			M			M		
	Student Performance Data			M			M		
Information System									
	Regional Information Center (RIC)	** 08/04/17	L			(1)	M		
	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).

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

EASTERN SUFFOLK BOCES
Risk Assessment Update Report
January 24, 2024

**KEY CHANGES FROM THE PRIOR YEAR'S RISK ASSESSMENT RELATED TO POLICIES, PROCEDURES
AND/OR CONTROLS (as of our fieldwork conducted during September and October 2023)**

Governance and Planning

- There were two Board member changes and several staff changes at ESBOCES that include the Chief Operating Officer (COO), Assistant Superintendent – Human Resources, Chief Accountant, two Senior Accountants, Deputy Treasurer, Treasurer Pro Tem, Director of Technology Integration, Network Manager, School Custodial Supervisor, Maintenance Crew Leader, and numerous positions in the Human Resources Department. We found that ESBOCES has filled many of these positions with internal candidates and has contracted with a third party to search for suitable candidates to fill the role of COO.
- The Board and ESBOCES have continued to be active with their ongoing review of the Board policies.
- There have been continued efforts made by departments/divisions to cross train employees to facilitate the completion of tasks during staff absences.
- ESBOCES has implemented the use of the Board Docs system to facilitate the development and electronic posting of Board documents on the ESBOCES website.

Payroll, Human Resources, and Related Benefits

- There was a mid-year change to the health insurance premiums that resulted in a decrease in the amount paid by ESBOCES and reduced the employee contributions. We understand that ESBOCES appropriately accounted for this reduction in premiums regarding the monthly payment to the insurance provider and payroll withholdings from staff.
- ESBOCES has prepared for the New York State and Local Retirement System (NYSLRS) system requirements to set up additional payroll account codes to facilitate this new reporting.

Purchasing and Related Expenditures

- During the 2022-23 year, Cullen & Danowski performed Detailed Testing related to purchasing and expenditures. Refer to the *Internal Audit Report on Detailed Testing* dated August 23, 2023 for information about the detailed review of this area.

Facilities

- The Facilities Department has continued the installation of the new Building Management System (BMS) and Energy Management System (EMS). The new systems, in conjunction with other work being performed (e.g., roof top vents, more efficient HVAC systems, etc.), 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.
- As noted above, the Facilities Department has 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 has continued to purchase new vehicles with enhanced safety features as part of the replacement cycle related to the Facilities Department vehicles.

EASTERN SUFFOLK BOCES
Risk Assessment Update Report (Continued)
January 24, 2024

Student Related Data

- The Suffolk Regional Information Center (RIC) at ESBOCES engaged a third party to perform an additional SOC (System and Organization Controls) audit of the controls that are in place within the RIC to continue to help ensure the Security, Availability, Processing Integrity, Confidentiality, and Privacy of their data.
- The Suffolk RIC at ESBOCES had engaged with a third party to complete the development of their Incident Response Plan, Business Continuity Plan, and Disaster Recovery Plan to ensure there are procedures in place in the event of a catastrophic failure of the IT infrastructure.

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.
- 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

PAYROLL

Payroll Review of Overtime Reports – Access to Contracts with Non-Aligned Staff

Finding and Recommendation – Risk Assessment Update 2023-24

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.

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.

HUMAN RESOURCES

Employee Administration – Communications with Payroll Regarding Personnel Changes

Finding and Recommendation – Risk Assessment Update 2023-24

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.

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.

EASTERN SUFFOLK BOCES
Risk Assessment Update Report (Continued)
January 24, 2024

Employee Attendance – Conversion of Sick Time to Personal Time

Finding and Recommendation – Risk Assessment Update 2023-24

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.

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.

Employee Attendance – Secondary Review of Attendance Rollover

Finding and Recommendation – Risk Assessment Update 2023-24

We noted that there is no secondary review or approval of the annual rollover of employee benefit time.

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.

STATUS OF PRIOR OBSERVATIONS AND RECOMMENDATIONS (OPEN ITEMS)

PAYROLL, HUMAN RESOURCES AND RELATED BENEFITS

Payroll (Overtime) – Use of Compensatory Time

Detailed Testing – 2021-22

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.

Risk Assessment Update – 2023-24

We understand that ESBOCES plans to address this recommendation during the 2023-24 year.

PURCHASING AND RELATED EXPENDITURES

Purchasing Process – Contracts: Education Law 2D Compliance

Risk Assessment Update – 2022-23

We recommended 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.

EASTERN SUFFOLK BOCES
Risk Assessment Update Report (Continued)
January 24, 2024

Risk Assessment Update – 2023-24

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.

STATUS OF PRIOR OBSERVATIONS AND RECOMMENDATIONS (CLOSED ITEMS)

SPECIAL EDUCATION

Key Processes – Develop Written, Formal Procedures

Detailed Testing – 2021-22

We recommended that ESBOCES continue efforts with developing written, formal procedures related to key processes. We recommended that the staff prioritize these items based on the frequency of performing these tasks. For example, start with the procedures performed annually then quarterly, monthly, and daily.

Risk Assessment Update – 2023-24 (This item is now closed)

We found that ESBOCES has developed additional written, formal procedures related to key financially related processes performed by the Special Education Department's staff. We understand that these efforts will continue going forward.

Itinerant Services – Perform Periodic Spot Checks

Detailed Testing – 2021-22

We recommended that ESBOCES establish procedures for an Administrator to perform periodic spot checks of itinerant service providers to help ensure the services being billed are being provided. This process by the Administrators would include the tracking and monitoring of the services being provided by the itinerant service providers based on the actual schedule information that is entered into the shared Google sheet.

Risk Assessment Update – 2023-24 (This item is now closed)

We note that ESBOCES has established procedures for an Administrator to perform periodic spot checks of itinerant service providers to help ensure the services being billed are being provided as recommended.

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.

EASTERN SUFFOLK BOCES
Risk Assessment Update Report (Continued)
January 24, 2024

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 noted that there had been a number of administrator and support staff changes in the HR Department that had 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 planned 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.

Risk Assessment Update – 2023-24 (This item moved to another report)

We covered this item during the detailed testing engagement to assist ESBOCES with addressing the open recommendations related to HR. Refer to the Detailed Testing Report dated August 23, 2023 for more details.

Retirements – 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 noted that the HR Department planned to include this topic during the contract negotiations with the UPSEU bargaining unit.

EASTERN SUFFOLK BOCES
Risk Assessment Update Report (Continued)
January 24, 2024

Risk Assessment Update – 2023-24 (This item moved to another report)

We covered this item during the detailed testing engagement to assist ESBOCES with addressing the open recommendations related to HR. Refer to the Detailed Testing Report dated August 23, 2023 for more details.

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 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, would eliminate the Background Summary Checklist.

Risk Assessment Update – 2023-24 (This item moved to another report)

We covered this item during the detailed testing engagement to assist ESBOCES with addressing the open recommendations related to HR. Refer to the Detailed Testing Report dated August 23, 2023 for more details.

Bargaining Unit Agreements – 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

EASTERN SUFFOLK BOCES
Risk Assessment Update Report (Continued)
January 24, 2024

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 understood that the Human Resources Department planned to include this topic during the contract negotiations with bargaining units.

Risk Assessment Update – 2023-24 (This item moved to another report)

We covered this item during the detailed testing engagement to assist ESBOCES with addressing the open recommendations related to HR. Refer to the Detailed Testing Report dated August 23, 2023 for more details.

Payroll (Overtime) – Adequate Reasons for Overtime

Detailed Testing – 2021-22

We recommended that ESBOCES establish procedures to reinforce the requirement that the overtime submitted by staff includes an adequate reason for working these hours rather than general descriptions.

Risk Assessment Update – 2023-24 (This item is now closed)

We found that ESBOCES has implemented procedures to ensure overtime submitted by staff includes an adequate reason for additional hours worked.

Payroll (Overtime) – Periodic Review of Overtime Reports

Detailed Testing – 2021-22

We recommended that ESBOCES develop procedures to formally document the periodic reviews of the Overtime Reports performed by the administrators, which includes assessments regarding the employees who have earned a sizable amount of overtime pay during the period.

Risk Assessment Update – 2023-24 (This item is now closed)

We found that ESBOCES has established procedures to perform and document the quarterly reviews of the Overtime Reports that includes assessments related to staff who have earned a sizable amount of overtime during the period.

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)).

EASTERN SUFFOLK BOCES
Risk Assessment Update Report (Continued)
January 24, 2024

Risk Assessment Update – 2022-23

We found that ESBOCES had hired a Senior Contracts Examiner to replace the previously vacant position. However, we understood that ESBOCES was still in the process of assessing the operations of the Contract Processing Unit that included the development of a staffing plan.

Risk Assessment Update – 2023-24 (This item moved to another report)

We covered this item during the detailed testing engagement to assist ESBOCES with addressing the open recommendations related to contracts. Refer to the Detailed Testing Report dated August 23, 2023 for more details.

