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January 8, 2024

Mr. Donald Hoffmann & Mr. Richard Coffey
Cullen & Danowski, LLP
1650 Route 112
Port Jefferson Station, New York 11776

RE: Response to 2022-23 Risk Assessment

Dear Mr. Hoffman & Mr. Coffey:

Thank you for your review and recommendations. We appreciate your recommendations since the District prides itself in seeking continual improvement to safeguard the assets of our community. We look forward to your future recommendations and feedback. Below please find the District's corrective action plan as it relates to the annual risk assessment.

If you have any questions, please contact Dr. Ann Vaccaro-Teich for assistance.

Sincerely,

Ms. Rosemarie Eller
Board President

White Plains City School District

Corrective Action Plan (CAP) – RA Update Report

District's Corrective Action Plan (CAP) related to the recommendations from the Risk Assessment (RA) Update Report dated December 18, 2023:

CURRENT OBSERVATIONS AND RECOMMENDATIONS

HUMAN RESOURCES

1. Overtime

Risk Assessment Update – 2023

We note that there is opportunity related to the administration of overtime, since we found that there is a lack of formal protocols to ensure consistency and standardization with managing the overtime activities.

We recommend that the District improve the procedures related to overtime by formalizing the administration of overtime by including the criteria in a Board Policy, bargaining unit contracts and/or District protocols to establish consistent and standard protocols. We understand that the District is currently addressing the overtime processes with the goal of formalizing this item during the 2023-24 year.

District Corrective Action Plan

<i>Position Responsible</i>	<i>Estimated Due Date</i>	<i>Corrective Action Plan</i>
Assistant Superintendent for Business & Operations	1/31/2024	The District is addressing the overtime process, updating the policy and formalizing required forms for pre-approval of overtime.

STATUS OF PRIOR OBSERVATIONS AND RECOMMENDATIONS (OPEN ITEMS)

HUMAN RESOURCES

2. Employee Administration – Assessment of Staff Duties

Initial Risk Assessment – 2022

We recommended that the District perform an assessment of the Human Resources (HR) Department to determine if the staff roles and responsibilities are appropriate to ensure the accuracy of the data and timeliness of information.

Risk Assessment Update 2023

We found that the District has been assessing the staff roles and responsibilities of the staff in the HR Department. We recommend that the District continue these efforts with the goal of ensuring the accuracy of the data and timeliness of information, since there continues to be instances when data is incorrect, incomplete, or data is not sent timely to the Payroll Department. It is critical that data be entered and updated timely and accurately to ensure that the employees are paid the correct amount.

District Corrective Action Plan

<i>Position Responsible</i>	<i>Estimated Due Date</i>	<i>Corrective Action Plan</i>
Assistant Superintendent for Human Resources	6/30/24	The District will continue its efforts in assessing staff roles, responsibilities and efficiencies in the department. A review of effective practices will be conducted to ensure that accuracy of data and timeliness of submission is priority.

3. Employee Administration – Professional Development

Initial Risk Assessment – 2022

We recommended that the District consider assigning the oversight and tasks related to the professional development activities to the Curriculum and Instruction Department, where these responsibilities are usually managed at other school districts.

Risk Assessment Update 2023

We note that the District is in the process of evaluating the time and staffing resources currently allocated to managing Professional Development and Annual Professional Performance Review (APPR), and considering the assignment of these duties to remain in the HR Department or transfer to the Curriculum and Instruction Department.

District Corrective Action Plan

<i>Position Responsible</i>	<i>Estimated Due Date</i>	<i>Corrective Action Plan</i>
Assistant Superintendent for Human Resources	6/30/24	The District will continue evaluating the time and resources allocated to Professional Development and Annual Professional Performance Review (APPR). Based on this evaluation, there will be a consideration of assigning these duties to the Curriculum and Instruction Department.

4. Employee Attendance – Attendance Imports into nVision

Initial Risk Assessment – 2022

We recommended that the District assess the policies and procedures related to the staff attendance protocols that includes optimizing the process by utilizing import files to update the nVision system with absence data from the Absence Management system. This would enhance efficiencies by eliminating the current manual processes.

Risk Assessment Update 2023

We found that the HR Department and Information Technology Office still need to complete the evaluation of the current policies and procedures to develop a more efficient process to utilize the capabilities of the District's software to submit this data electronically from the building and department level.

District Corrective Action Plan

<i>Position Responsible</i>	<i>Estimated Due Date</i>	<i>Corrective Action Plan</i>
Assistant Superintendent for Human Resources	6/30/24	The District will assess the policies and procedures related to the staff attendance protocols and software, including optimizing processes and utilizing the software to its maximum capabilities to enhance import files.

EXTRACLASSROOM ACTIVITY FUNDS

5. General Controls and Administration – Enhance Operations

Initial Risk Assessment – 2022

We recommended that the District continue with efforts to further enhance the extraclassroom activities to ensure compliance with the Board policies, District protocols and NYSED requirements. This includes the establishment of procedures to ensure the following:

- a) All accounts are bona-fide clubs (i.e., students are involved)
- b) Standard forms include the appropriate signatures (i.e., student treasurer, club advisor, etc.)
- c) Proper signatures are obtained on all forms before processing receipts or payments
- d) Receipts are properly supported to validate the deposit amount including profit and loss statements
- e) Balances in the club accounts are reasonable at the end of the school year
- f) Clubs maintain ledgers and they are compared to the Central Treasurer’s records

Risk Assessment Update 2023

We note that the Business Office has been working with the administration to provide appropriate training to the new administrators and central treasurers. In addition, the District has establishing standardized forms and procedures to be used in the each of the buildings and updated the Board's Policy on Extraclassroom Activity Fund, which has been submitted to the Policy Committee for the first reading. However, we found that the District still needs to implement the following items from above based on our interviews, feedback from staff and review of the financial statements:

- c) Proper signatures are obtained on all forms before processing receipts or payments – mainly at the Eastview Middle School*
- e) Balances in the club accounts are reasonable at the end of the school year – review of the June 30, 2023 financial statements noted there were 9 accounts with balances exceeding \$10,000 (6 at the High School and 3 at the Highlands Middle School); we recommend that the District establish procedures to routinely monitor the balances in the club accounts to identify significant amounts (e.g., over \$10,000) and to develop a plan for reducing the high balance in the club account as necessary*
- f) Clubs maintain ledgers and they are compared to the Central Treasurer’s records – the District still needs to develop procedures to ensure clubs are maintaining their own ledgers and comparing to the Central Treasurer’s records*

District Corrective Action Plan

<i>Position Responsible</i>	<i>Estimated Due Date</i>	<i>Corrective Action Plan</i>
Assistant Superintendent for Business & Operations	6/30/24	The Business Office will continue to train Administrators on best practices related to Extraclassroom Activity Funds. Specifically, procedures will be reviewed with Eastview Middle School to reinforce the requirement of proper signatures. In addition, club balances will be reviewed at the Highlands Middle School and the High School. The requirement for club ledgers will also be reinforced with Administrators at these schools.