

LONGWOOD CENTRAL SCHOOLS

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Corrective Action Plan - Agreed-Upon Procedures Report 2017-2018 School Year

Human Resources and Payroll

Recommendation #1: We recommend that the District ensure every employee is notified of the ERS/TRS and such notification is documented and maintained in the employee files as required by State law.

Districts Response:

In response to the recommendation as stated in the report, please note that during the course of the 2016-2017 school year a consolidation process was conducted for all Human Resources functions in the District. As a result all newly hired employees are informed in a consistent manner of their respective benefits including their ability to join the ERS/TRS by the staff in the Office of Human Resources. In this way there is a uniform protocol for all staff insuring that they will be provided with all the appropriate information to commence their employment in the District.

Recommendation #2: We recommend that the District ensure all Form I-9s are completed and retained as required by law.

Districts Response:

In completing the aforementioned HR consolidation process attention was given to the I-9 requirement for the District. As such, a procedure has been established to insure that all employees complete an I-9 form and produce originals of the required documents. Once completed the fully executed I-9 form will be appropriately filed and maintained in the Office of Human Resources.

Recommendation: We recommend that the Human Resources department (HR) reconcile the attendance records provided by the buildings to the pay schedule provided from the consultant. In addition, we recommend that should HR find a discrepancy between its attendance records and those of the consultant's, HR should be rectifying the pay schedule to coincide with any adjustments made in conjunction with the discrepancy when providing the schedule to Payroll.

Districts Response:

It should be noted that a more consistent line of communication has been established between the Office of Human Resources and the Substitute Teacher's Service Coordinator as provided by Eastern Suffolk BOCES. In this way, the resultant conversation/electronic communication will address a thorough review of daily substitute usage and rates of pay on a consistent basis to insure greater levels of accuracy for substitute records in both offices.

Auditors' Comment: During our testing, we noted that the terms defined in District- bargaining unit contracts are not specific with regard to the effect of leaves of absence on eligibility for longevity. The District should ensure the details surrounding longevity pay are better defined in order to create consistency year-over-year and to avoid ambiguity or misinterpretation of the contract terms.

Districts Response:

In response to the auditor's comment with regard to a perceived vagueness in the longevity language in the existing collective bargaining agreements, please note that any clarification of that negotiated language could only take place through collective bargaining with each unit. As of this date, the district has moved forward with the award of longevity payments in accordance with the existing language and an understanding with the respective collective bargaining units.

Auditors' Comment: During our testing, we noted one instance in which an employee was retired but not listed as such in nVision. In addition, we noted this employee was properly listed as "Payroll active" in nVision since the employee was rehired as a substitute. However, the employee was listed as "HR inactive." Although this status does not inhibit the employee from receiving pay due him/her, the District should ensure its HR module correctly displays an employee as "HR active" if he/she is still working in the District. The District should also ensure the status is accurately listed in nVision for each employee (e.g. retired, resigned, terminated).

Districts Response:

In response to the auditor's comment, please note that in the future a more consistent line of communication will be maintained between the Office of Human Resources and the Payroll Office for all human resource related transactions. Accordingly, such transactions will be transmitted to the Payroll staff to insure greater levels of accuracy with regard to the classification/accounts of district employees.

Auditors' Comment: The District can improve the organization of the personnel files to ensure employment and payment documentation can be easily found to identify whether documents (i.e. Form W-4, Form I-9, Board approvals, etc.) are not in the files. In addition, the District can increase efficiency by implementing an electronic filing system for personnel files, which would allow the District to easily search for, access, and maintain employee files in one secure location. We are aware the District is in the process of scanning certain documents into the District's financial application software, nVision. We commend the District in its effort to digitize its process

Districts Response:

Since the consolidation process of the District's Human Resources Department a system was implemented to organize the HR files for all employees in a uniform manner. The goal of this process was to provide a more efficient method by which documents could be recorded/filed/located in an employee HR folder. Further, it should be noted that as of this date, certain documents are being scanned into employee files via Nvision and then the paper copy is placed in the employee's HR file. It is the joint goal of both the Business Office and Human Resources Office to one day digitize all the files so that any employee file could be accessed from the "cloud" instead of going to the traditional file cabinet and thumbing through a file folder of paper documents.

Recommendation: We recommend that the District ensure all Form W-4s are retained as required by law.

Districts Response:

As of July 1, 2018 all new and revised W-4s are scanned directly into nVision

Recommendation: We recommend that the District ensure a completed direct deposit form is maintained for every employee receiving pay via direct deposit as required by State law.

Districts Response:

As of July 1, 2018 all new and revised direct deposit forms are scanned directly into nVision