

**LANSINGBURGH CENTRAL SCHOOL DISTRICT****Managerial/Confidential Employee Benefits**

Managerial or confidential employees ("covered employees") will continue to receive, based on past practice, the following benefits:

**Section 1 - Sick Leave**

- 1.1 Covered employees shall be entitled to sick leave as follows:

Ten month employees - 15 days annually  
Twelve month employees - 19 days annually

- 1.2 Unused Sick Leave credits may be accumulated, as used for retiree health insurance, as follows:

Ten month employees - 283 days  
Twelve month employees - 350 days

- 1.3 Supplemental Sick Leave. A covered employee who has exhausted the regular sick leave allowance and accumulation shall be allowed additional absence from duty in any school year to a maximum of 35 days, plus two days for each year of service in the School District. Unused supplementary sick leave shall not be cumulative. Each day of absence under supplementary sick leave shall be with salary reduction at the rate of the annual salary divided by 400 for 10 month employees, and by 520 for 12 month employees. Absence from duty beyond the supplementary sick leave allowance shall be with complete loss of salary. Supplementary sick leave may be denied in specific instances at the discretion of the Board. Upon request, an employee shall be granted a private hearing before the Board of Education in the event that supplementary sick leave is denied. However, all decisions of the Board of Education, or its committee, shall be final and binding.
- 1.4 Whenever an employee is absent from his/her employment and unable to perform his/her duties as a result of personal injury caused by an accident or assault occurring in the course of his/her employment and received workers' compensation payment for such absence, he/she will be paid his/her full salary during his/her absence from employment up to a period of one year, (less the amount of any Workers' Compensation award made for temporary disability due to said disability) and no part of such absence shall be charged to his/her annual sick leave or accumulated sick leave. Physician's verification shall be supplied upon request.

- 1.5 A pool sick leave shall be established to supplement or extend the present practice of granting 35-1/2 days of supplemental sick leave. This pool shall be filled by voluntary contributions from covered employees, the Superintendent, the Assistant Superintendent, and the School Business Official of any portion of their own sick leave. Contributions to the pool may be made at any time during the school year on a form approved by the Superintendent or designee. Use of the sick leave pool is contingent on availability of donated days. Applications to borrow from the sick leave pool will be made to the Superintendent or designee. The Superintendent or designee will serve as trustee of the sick leave pool, and all decisions relating to applications for borrowing will be made by them, in their sole discretion. Employees who have drawn on the pool will make prompt repayment of the days borrowed. When a covered employee dies, or leaves the employment of the District due to resignation, any of his/her sick leave may be added to the sick leave pool with option of the employee to donate his/her time.
- 1.6 A statement shall accompany the first paycheck in September for all 10 month employees and in July for all 12 month employees indicating the amount of each employee's accumulated sick leave.
- 1.7 The Superintendent may, after three days of consecutive absence, require a physician's statement to certify the use of sick leave. The certification may be by the employee's physician or the District's physician at his option.
- 1.8 Personal Illness. An employee whose personal illness extends beyond that covered by sick leave provisions will be granted a leave of absence without pay for such time as is necessary for complete recovery from such illness for a period not to exceed two years.
- 1.9 Payout of Sick Leave. At the time of retirement from this School District, accumulated sick leave will be given a dollar value and the amount so calculated will be used by the District to defray the cost of medical insurance for as long as such sum shall last. For any employee retiring on or after October 1, 2017, the cash balance resulting from the conversion of accumulated sick leave shall be applied to the employee's share of the premium for retiree health insurance coverage until that balance is exhausted, at which time the employee shall pay his/her share and the District shall pay its share.
- 1.10 The District agrees to pay the retirees' health insurance costs at the following rates:
  - A. 50% for individual coverage
  - B. 35% for family (dependents) coverage
- 1.11 At the discretion of the Superintendent comp time may be awarded to those individuals who work beyond the normal scope of the workday. Use of such comp time shall be approved by the Superintendent or designee.

Section 2 – Personal Leave

- 2.1 Each school year, covered employees may use up to three days (four days in the case of 12 month employees) against the accumulated sick leave credits for the transaction of personal business that cannot be accomplished at times other than during school hours. Application for use of such leave, except in an emergency, shall be made no less than 48 hours in advance of each anticipated absence. The employee need only state that the leave is for personal reasons.
- 2.2 Personal leave may not be used for days immediately preceding or following a vacation or holiday without the prior approval of the Superintendent or his or her designee.

Section 3 – Religious Leave

- 3.1 Each year, three days of leave with pay will be granted to any covered employee who wishes to observe traditional and customary religious holidays where abstention from work is required by the official rules or laws of that person's religion. These days of absence must be those recognized by the Commissioner of Education as "Days of Religious Observance" and the employee involved must be willing to have the Board verify his or her being a practicing member of such a religion.

Section 4 – Jury / Legal Leave

- 4.1 Time necessary for appearance in any legal proceeding connected with a covered employee's employment or with the school system, or the performance of jury duty, or because he/she has been subpoenaed in a legal matter in which he/she is not legally personally involved will be granted. An employee taking such leave shall reimburse the District for any fees he/she received as a juror or witness.

Section 5 – Bereavement Leave

- 5.1 In the event of the death of the covered employee's spouse, child, parents, or person who served in fact as parent or guardian of the employee, grandchild, parent-in-law, sibling, sibling-in-law, grandparent or grandparent-in-law, person residing in the immediate household of the covered employee or person who served in fact as parent or covered employee's spouse, a covered employee shall be granted up to five days per occurrence.
- 5.2 In the event of serious illness requiring the covered employee's bedside or household attendance of a spouse, child, parent, sibling, sibling-in-law, guardian, grandparent, grandchildren, parent-in-law, person who served in fact as parent or covered employee's spouse, or any relative living in the immediate household, the covered employee shall be granted up to three days paid leave. Days taken in excess of three days shall be

charged against the covered employe's sick leave credits.

Section 6 – Holidays

6.1 Twelve month, full-time employe's will be granted the following holidays with pay:

Independence Day	Christmas Day
Labor Day	New Year's Day
Columbus Day	Martin Luther King's Birthday
Election Day (unless school is in session)	Washington or Lincoln's Birthday (whichever is observed by District)
Veteran's Day	Good Friday
Thanksgiving Day	Memorial Day
Friday after Thanksgiving	Christmas Eve

6.2 Ten month employees will be granted the following holidays with pay (such pay equal the number of assigned hours in the regular work schedule):

Columbus Day	New Year's Day
Election Day (unless school is in session)	Martin Luther King's Birthday
Veteran's Day	Washington or Lincoln's Birthday (whichever is observed by District)
Thanksgiving Day	Good Friday
Friday after Thanksgiving	Memorial Day
Christmas Day	

6.3 Employees will be provided one floating holiday. Twelve month, full-time employees may select a day subject to the approval of the employee's immediate supervisor. Ten month employees and less than full-time employees shall receive one regular day's pay in lieu of time off with pay.

Section 7 – Parental Leave

7.1 Employees hired prior to July 1, 1993. A covered employee may request an unpaid leave of absence for up to two years, to begin with one year after the delivery or adoption of a child. There may be one request to extend a leave of absence of less than two years to the maximum of two years. The employee shall notify, in writing, the superintendent or his or her designee of the intent to take such leave 60 days prior to the anticipated commencement of the leave. The application shall state the dates of the anticipated commencement and termination of the leave.

7.2 Employees hired on and after July 1, 1993. A covered employee may request an unpaid leave of absence for up to two years, to begin within one year after the delivery or adoption of a child. All leaves under this paragraph will terminate on June 30. The

employee shall notify, in writing, the superintendent or his or her designee of the intent to take such leave 60 days prior to the anticipated commencement of the leave. The application shall state the date of the anticipated commencement of and a termination date (which shall be either the next June 30 or the June 30th of the following school year). Any request to extend a leave of absence of less than the maximum duration shall be made prior to March 1.

### Section 8 – Health Insurance

#### 8.1 Medical Insurance

- 8.1.1 The District will maintain voluntary medical insurance through the R-C-G Health Insurance Trust Blue Shield PPO plan.
- 8.1.2 All covered employees hired prior to July 1, 2003 shall contribute 10% of the premium for individual, two-person, and family health insurance coverage.
- 8.1.3 All covered employees hired on or after July 1, 2003 but before July 1, 2006 and the treasurer shall contribute 15% of the premium for individual, two-person and family health insurance coverage.
- 8.1.4 The District will provide for an individual and family dental plan.

#### 8.2 Insurance Buyout

- 8.2.1 Employees who have alternate health insurance coverage from an employer other than the District and who elected to withdraw from the District health insurance plan for the 2010-2011 school year shall be entitled to receive an annual buyout payment equal to the amount they were eligible to receive in the 2010-2011 school year, for as long as they continuously maintain their election to receive the buyout.
- 8.2.2 Employees employed who have alternate health insurance coverage from an employer other than the District and have elected to withdraw from the District health insurance plan for the first time, or who have re-elected a buyout after having participated in the District health insurance plan, for any school year after 2010-2011 shall be entitled to receive an annual buyout payment of \$4,000.
- 8.2.3 The buyout payments described in the above sections shall be made in two equal payments in January and in June. No buyout payment will be made for declination of dental or vision plans.
- 8.2.4 In the event of a withdrawal other than at the beginning of a school year, the payment shall be pro-rated. In the event a covered employee who has received the benefit provided by this section leaves District service prior to the end of the school year, he or she shall refund to the District the pro-rata portion of the benefit for the balance of the school year. A covered employee, having withdrawn or declined coverage, may rejoin the plan during a school year if he or she loses such alternate health insurance coverage (a) in accordance with the rules and regulations of the District's health insurance carrier and (b) after having repaid to the District the pro-rated portion of sums received attributable to the

balance of the school year. A covered employee who elects to receive the benefit provided by this section shall continue to be eligible to receive the benefit provided he or she is enrolled in the District's health insurance plan on the day prior to retirement.

- 8.3 Retirees. The District agrees to pay the health insurance costs of retirees who, at the time of retirement have completed 10 years of service to the District and are covered employees, at the following rates: 50% percent for individual and 35% percent of the additional cost for family (dependents) coverage.
- 8.4 Cafeteria Plan. The District will maintain a Cafeteria Plan for covered employees.

#### Section 9 – Salary and Longevity Payments

- 9.1 The salaries of covered employees shall be set by a resolution of the Board of Education passed at or before the annual organizational meeting.

July 1, 2023 – a raise of 3% upon the employee's base salary

July 1, 2024 – a raise of 3% upon the employee's base salary

July 1, 2025 – a raise of 3% upon the employee's base salary

- 9.2 Longevity payments shall be payable upon the completion of the year specified below, retroactive to July 1 of the fiscal year in which the year of service as a District employee was completed. Said payments shall be incorporated into the base salary in the year in which it is paid:

10 years - \$1,000

15 years - \$1,500

20 years - \$2,000

25 years - \$2,500

- 9.3 Effective July 1, 2017, the District will require direct deposit of employee's paychecks to the bank account specified by the employee. It will be the responsibility of the employee to contact the District payroll office and complete the paperwork necessary to establish such direct deposit.

#### Section 10 – Vacation

##### 10.1 Accrual

Full-time, twelve month covered employees shall be entitled to the following vacation days:

In first year, through fifth year - 15 days

After fifth year, through tenth year - 20 days  
 After tenth year - 25 days

10.2 Vacations shall be scheduled during the period from the close of school in June through the month of August unless mutually agreed with the Superintendent. No vacations may be taken in the last week of August (i.e., last five working days).

10.3 Ten month covered employees shall receive 7½ days of vacation pay.

10.4 Covered employees who have been employed less than one year, but at least three months prior to June 30th of the school year in which they are appointed, will be granted vacation leave on a pro-rated basis from the effective date of appointment through June 30th.

10.5 Vacation days must be used in the year in which they accrue. Covered employees may carry-over no more than five (5) accrued but unused vacation days to the following year and may elect to be paid at their per diem rate of their then current annual salary for up to five (5) accrued but unused vacation days, with approval of the superintendent. All other unused time is forfeited annually. Requests to rollover vacation days must be submitted by June 30<sup>th</sup> or earlier. Unused vacation days will be calculated as of June 30<sup>th</sup>.

#### Section 11 -- Conference Leave and Reimbursement

11.1 Upon the recommendation and approval of the Superintendent, in his or her discretion, a covered employee may be given permission to attend professional conferences.

11.2 A covered employee may receive reimbursement for his or her actual costs of travel to, meals during, and attendance at such approved professional conferences. Evidence of the expense shall be required to process payment.

#### Section 12 -- Evaluations

12.1 Covered employees shall be evaluated at least once each school year by the superintendent and/or school business official. Such evaluation shall be based on performance measured against job duties. Each employee shall receive a copy of their performance evaluation.

Adopted: August 28, 2007

Amended: May 23, 2011

Amended: September 14, 2015

Amended with Revisions: July 10, 2017

Amended with Revisions: August 26, 2019

Amended with Revisions: November 25, 2019  
Amended with Revisions: May 24, 2021  
Amended with Revisions: December 20, 2021

Board Resolution for June 20, 2023

Be it resolved that the Board authorizes the Purchasing Agent to dispose of the following assets:

Manufacturer	Type	Model	Asset	HD?
Brother	Printer	HL-L2380DW	210262	-
Tosiba	Laptop Computer	L-50B	8E095858C	W
Tosiba	Laptop Computer	L-50B	8E098014C	W
Tosiba	Laptop Computer	L-50B	8E098018C	W
HP	Laptop Computer	4530S	CNU12618KD	W
Tosiba	Laptop Computer	L-50B	211325	W
Tosiba	Laptop Computer	L-50B	212869	W
Tosiba	Laptop Computer	L-50B	210086	W
Tosiba	Laptop Computer	L-50B	215788	W
Tosiba	Laptop Computer	L-50B	210891	W
Tosiba	Laptop Computer	L-50B	215500	W
Tosiba	Laptop Computer	L-50B	210305	W
HP	Desktop Computer	6200	212042	R
HP	Desktop Computer	6200	212069	R
HP	Desktop Computer	6200	212119	R
HP	Desktop Computer	6200	212027	R
HP	Desktop Computer	6200	212081	R
HP	Desktop Computer	6200	212052	R
Smart	Document Camera	280	201524	-
Smart	Document Camera	280	201541	-
Sony	Projector	VPL-ES7	201448	-
Tosiba	Laptop Computer	L-50B	8E096036C	W
HP	Laptop Computer	4150s	CNU0123Q1D	W

Corrective Action Plan  
2021-22 Risk Assessment Amended  
Revised 6/29/23

The Lansingburgh Central School District hired Marvin and Company as the district's internal auditors to review internal controls and to conduct a risk assessment. They included various recommendations in the Risk Assessment Report. The district has undertaken a corrective action plan to address these concerns.

The contact person responsible for all corrective actions is Linda Kline, Business Administrator.

**Payroll**

**Recommendation:** Users should not have access to make changes to their own payroll related information.

**Action Plan Response:** The Business Administrator will review the Payroll Change Analysis report when certifying payroll.

**Anticipated Completion Date:** October 1, 2022

**Recommendation:** The District should implement the use of a comprehensive checklist for new hires personnel files.

**Action Plan Response:** The District will create a comprehensive checklist of all pertinent documents that should be kept in an employee personnel files.

**Anticipated Completion Date:** June 30, 2023

**Cash Receipts and Bank Reconciliation Process**

**Recommendation:** The District should consider a policy for writing off uncollectible account receivable balances.

**Action Plan Response:** The District will prepare and present a proposed policy to the appropriate committee for consideration.

**Anticipated Completion Date:** October 1, 2022

**Cash Disbursements**

**Recommendation:** The Purchasing Agent should continue to monitor purchases made without a purchase order and ensure the purchasing department is kept apprised of situations when purchase orders were not used and did not meet the criteria of an urgent or unexpected purchase.

**Action Plan Response:** The Purchasing Agent will continue to monitor all purchases with a purchase order.

**Anticipated Completion Date:** June 30, 2023

### **Bank Reconciliations**

**Recommendation:** The individual preparing the bank reconciliation should signoff and indicate the date the reconciliation was performed. The individual reviewing the bank reconciliation should signoff and indicate the date of their review.

**Action Plan Response:** The Treasurer will note the date the bank statements are reconciled. The Business Administrator will initial and date when the reconciliation is reviewed.

**Anticipated Completion Date:** October 1, 2022

### **Extraclassroom Activity Fund**

**Recommendation:** Profit and loss statements should be required for all fundraising events and provided to the Central Treasurer. These statements should be complete and reconcile the actual cash collected to the amount deposited as well as the expenses incurred for each fundraiser. The profit and loss statements should also indicate leftover "inventory" from fundraisers that may be able to be used in future fundraisers.

**Action Plan Response:** Appropriate training will be provided to class advisors and students on how to prepare a profit and loss statement as well as how to reconcile the statement with the checkbook.

**Anticipated Completion date:** June 30, 2023

**Recommendation:** Prior profit and loss statements should be reviewed in determining whether a fundraiser is viable.

**Action Plan Response:** Incorporate this decision making in training mentioned above.

**Anticipated Completion Date:** June 30, 2023

**Recommendation:** The person who reconciles the bank statement should not also have check signing authority, and be responsible for maintaining the records.

**Action Plan Response:** The Treasurer will reconcile the bank statement.

**Anticipated Completion Date:** October 1, 2022

**Recommendation:** The Club should reconcile the Club's ledger to the Central Treasurer's ledger on at least a quarterly basis and communicated whether they agree.

**Action Plan Response:** This task will be assigned to the Chief Faculty Auditor

**Anticipated Completion Date:** October 1, 2022

**Recommendation:** Per the NYSED Guidance, a Chief Faculty Auditor should be appointed annually. The faculty auditor will call in the ledgers kept by the student activity treasurer at least twice a year, on a rotating basis, in order to compare the balance as shown on the central treasurer's report with the balance recorded in the ledger of the student activity treasurer. They should also examine various transactions and paperwork to determine if correct procedures are

being used. They shall certify on these pages the accuracy of the entries posted and the available balances listed.

Action Plan Response: Appoint a Chief Faculty Auditor

Anticipated Completion Date: October 1, 2022

Recommendation: Per the NYSED guidance, each club should annually budget receipts and disbursements and a copy filed with each the chief faculty advisor, central treasurer, faculty advisor, and student activity treasurer.

Action Plan Response: Include this in the training for Club advisors and students.

Anticipated Completion Date: October 1, 2022

#### **General Ledger Access Levels**

Recommendation: The District's IT professional should be the only user with administrative rights. All other users should be given rights only to those modules (and the specific functions within those modules) that are required to perform their job duties and override privileges should be restricted to only appropriate business office staff.

Action Plan Response: The District IT will be the only department with administrative rights.

Anticipated Completion Date: October 1, 2022

Recommendation: User Access rights should be reviewed periodically.

Action Plan Response: The Administrator will review the rights.

Anticipated Completion Date: October 1, 2022

#### **Grant Compliance**

Recommendation: The District should continue to perform the certifications twice a year for employees coded 100% to federal programs and should add the requirement to obtain these certifications monthly for these employees coded less than 100% to federal programs

Action Plan Response: The Percentage changes of employees with less than 100% does not change from month to month. Obtaining confirmation twice per year is adequate for the district.

Anticipated Completion Date: June 30, 2023

#### **Other**

Recommendation: The District should provide employees with job descriptions and expectations

Action Plan Response: This is an ongoing project by the newly reorganized Human Resources Dept.

Anticipated Completion Date: June 30, 2023

**Recommendation:** The District should implement a policy where they have staff evaluations with staff members on a periodic basis.

**Action Plan Response:** This is an ongoing project by the newly reorganized Human Resources Dept.

**Anticipated Completion Date:** June 30, 2023

**Recommendation:** The District should implement a procedure where they document their review of the SpeckEd solutions billings to ensure they are complete.

**Action Plan Response:** The District is purchasing an add-on module to Frontline IEP which will allow for documenting reviews.

**Anticipated Completion Date:** June 30, 2023

**Recommendation:** The District should implement a policy where they review their annual purchases in the aggregate for compliance with the competitive bidding regulations.

**Action Plan Response:** The District will prepare and present a proposed policy to the appropriate committee for consideration.

**Anticipated Completion Date:** June 30, 2023

**Recommendation:** The District should limit the number of vendors who have a running balance.

**Action Plan Response:** The District continue to work with its departments to reduce the number of open accounts.

**Anticipated Completion Date:** June 30, 2023

### **Information Technology**

**Recommendation:** The District should create a policy for performing periodic risk assessments and work with a skilled professional to schedule an assessment.

**Action Plan Response:** The District contracts with its local BOCES for phishing tests. Director of IT attends Cyber Security information sessions at our local Regional Information Center along with other relevant training opportunities.

**Anticipated Completion Date:** June 30, 2023

**Recommendation:** The District should implement an auto-lock feature for a set period of time no more than 15 minutes or get into the practice of locking it manually consistent with the operating system being used.

**Action Plan Response:** The District tried to implement this recommendation on two separate occasions and both were unsuccessful due to negative feedback from teaching staff. Sessions locks were set to 30 minutes and 45 minutes. Due to teaching schedules, a lock in the middle of class time or instruction is time consuming and a distraction to both the teacher and the students.

IT staff have since emphasized and continue to communicate that the end user manually or "self locking" the workstation when it is not in use is the recommended best practice.

Anticipated Completion Date: June 30, 2023

Recommendation: The District should update or create a policy regarding restrictions of USB for business use. If the District must allow them then the District should have control over the inventory and not allow employees to use their own USB Devices

Action Plan Response: The District will create a policy regarding restrictions of USB use within the district for the policy committee to consider.

Anticipated Completion Date: June 30, 2023

Recommendation: The District should seek out an ISAC that aligns to its business model and leverage the available tools on the market to enable a threat intelligence capability for the District.

Action Plan Response: The District is partnered with NERIC which is considered an ISAC for the education field.

Anticipated Completion Date: October 1, 2022

Recommendation: The District should remove administrative access or limit the use of administrative access only for those occasions where it is needed.

Action Plan Response: The District limits the use of administrative access to District Office employees based on work requirements.

Anticipated Completion Date: October 1, 2022

Recommendation: The District should implement a process to review the recovery processes and procedures annually.

Action Plan Response: The District recently created a process that includes daily review with on demand data recovery which verifies our procedures and systems.

Anticipated Completion Date: October 1, 2022