

WHITE PLAINS BOARD OF EDUCATION

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Corrective Action Plan to the 2022-23 Initial Risk Assessment Report

December 12, 2022

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

RE: Response to 2022-23 Initial Risk Assessment

Dear Mr. Hoffmann & Coffey:

Thank you for your recommendations and work on behalf of the District. We appreciate your review, since the District prides itself in seeking continual improvement to safeguard the assets of our community. Below please find the District's corrective action plan to the 2022-23 Initial Risk Assessment:

FINDINGS AND RECOMMENDATIONS

PAYROLL

Business Office Staff – We note that there are concerns about the increase in workloads for the Payroll Department staff and other positions in the Business Office due to the substantial increase in work to be completed over the years but without any change in the number of employees in the Business Office. Based on comparisons to similar sized districts with summer school activities (e.g., Mt. Vernon, Lakeland, etc.), the number of staff in their payroll offices is more than the District's Payroll Department that has two employees. We understand that this matter has been presented to the Finance Committee and the Board is aware.

1. We recommend that the District continue with their assessment regarding the staffing concerns within the Business Office to determine a resolution that may include additional resources and realignment of duties.

District Corrective Action Plan

As part of the district's own comprehensive analysis presented to the Finance Committee and Board of Education, it is being recommended that the payroll office add a third payroll clerk during the current school year to be funded by a vacant contingent position within the current year's budget. Additionally, as part of the District's Long-Range Plan it is being recommended that an additional payroll clerk be added in 2023-24.

Implementation Date:

The goal is to provide additional staffing during the 2022-23 and 2023-24 school years.

Person (s) Responsible for Implementation:

The Superintendent of Schools, Assistant Superintendent for Business and the White Plains CSD Board of education.

HUMAN RESOURCES

Assessment of Staff Duties – We note that there has been a number of staff changes in the HR Department during the past few years that includes new employees and positions. However, we found that there are opportunities for improvement related to ensuring the accuracy of data and the timeliness of information.

2. We recommend that the District perform an assessment of the HR Department to determine if the staff roles and responsibilities are appropriate to ensure the accuracy of the data and timeliness of information. .

District Corrective Action Plan

The assessment of staff roles and responsibilities has been ongoing and will continue to be evaluated in order achieve effectiveness of completing work accurately and timely. The goals for this year include a review of office staffing levels and responsibilities to ensure equity of workload and improved efficiency of services to employees. HR will also continue to cross-train employees in all areas of HR operations and responsibilities.

Implementation Date:

Ongoing and throughout 2022-23.

Person (s) Responsible for Implementation:

The Assistant Superintendent for Human Resources.

Professional Development – We found that HR Department handles the professional development and the evaluations/observations related to the Annual Professional Performance Review (APPR) requirements of the instructional staff. However, we find that these activities are usually assigned to the Curriculum and Instruction Office at other school districts.

3. We recommend 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.

District Corrective Action Plan

The Department will evaluate the time and staffing resources currently allocated to managing Professional Development and Annual Professional Performance Review (APPR), and its impact on being able to meet its core responsibilities of managing the critical functions of Human Resource Department.

Implementation Date:

Will begin this evaluation effective December 2022 and submit recommendations, if any, as part of the District's Long-Range Plan for 2022-23 through 2026-27.

Person (s) Responsible for Implementation:

The Assistant Superintendent for Human Resources.

Attendance Imports into nVision – We note that the staff attendance processes could be enhanced because this information that exists in the Frontline Absence Management system is manually entered into the nVision system

rather than utilizing an import file to update the data systematically. We understand that optimizing these staff attendance processes will also require refining the related policies and procedures.

4. We recommend 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.

District Corrective Action Plan

The Human Resource Department and Information Technology will evaluate the current policies and procedures to develop a more efficient process to harness the capabilities of the district's software to submit this data electronically from the building/department level.

Implementation Date:

Evaluation of these processes will begin December 2022 with a completion date of June 2023.

Person (s) Responsible for Implementation:

The Assistant Superintendent for Human Resources and Director of Technology.

BENEFITS

Insurance Invoices – Reconciliations – We found that the procedures to reconcile the insurance invoices to the enrollee listings in the financial system and the payroll withholdings to ensure completeness and accuracy has not been performed recently, as noted above.

5. We recommend that the HR Department start performing the periodic reconciliations of the insurance invoices to the enrollees listed in the financial system and to the payroll withholdings on a regular basis to ensure accuracy and completeness.

District Corrective Action Plan

The Human Resources Department has had the Benefit Clerk position vacant since September. The position has since been filled in November. In the meantime, the Business Office has stepped in to perform this function during this transition period. The Department will train the new employee in performing these reconciliations monthly going forward.

Implementation Date:

December 2022.

Person (s) Responsible for Implementation:

The Assistant Superintendent for Human Resources.

EXTRACLASROOM ACTIVITY FUNDS

Enhance Operations – We found that there are opportunities for improvement related to extraclassroom activities at the District. We note that the Business Office has been addressing this need for enhancement that includes training sessions for the central treasurers and school administrators.

6. We recommend 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

District Corrective Action Plan

The Business Office has been working with the new administration at each of the secondary school buildings to provide appropriate training to the new Administration and Central Treasurers. We are in the process of establishing standardized forms and procedures to be used in each of the buildings and will be meeting with the Administration to update the Board's Policy on Extraclassroom Activity Funds.

Implementation Date:

July 2022 through June 2022, and then ongoing.

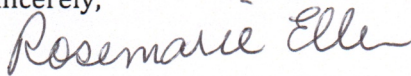
Person (s) Responsible for Implementation:

Building Principals and Business Office.

The District continues to make improvements based on the Auditor's recommendations, through updates to Board policies and regulations, written procedures, and segregation of duties, to strengthen internal controls.

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

Sincerely,



Mrs. Rosemarie Eller
School Board President