

Eastern Suffolk BOCES Corrective Action Plan

Risk Assessment Update January 22, 2025 Cullen & Danowski, LLP			
Recommendations	ESBOCES Response/Corrective Actions	Responsible Person(s)	Status
Reportable Conditions: None			
<u>Recommendation and Related Updates:</u>			
<u>Category: Payroll Review of Overtime Reports – Access to Contracts with Non-Aligned Staff</u> <u>Risk Assessment Update – 2023-24</u> <i>We recommended that ESBOCES set up the Payroll Department with access to the employment contracts for nonaligned staff for review to ensure that the overtime amounts paid to staff are being processed accurately and appropriately.</i> <u>Risk Assessment Update – 2024-25</u> <i>We found that ESBOCES has established a shared drive to provide the Payroll Department with access to these employment contracts. However, we note that the Human Resources Department had not uploaded these contracts to the shared drive at the time of our fieldwork.</i>	The Payroll Department will be provided access to all non-aligned staff employment contracts through a shared drive so they may verify all payments made to staff including overtime.	Rivers	Completed January 2025
<u>Category: Human Resources Employee Attendance – Secondary Review of Attendance Rollover</u> <u>Risk Assessment Update – 2023-24</u> <i>We recommended 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.</i> <u>Risk Assessment Update – 2024-25</u> <i>We found that ESBOCES still needs to implement this recommended procedure.</i>	A procedure will be established requiring an administrator review and approve the annual rollover of employee benefit time to ensure accuracy and completeness of this process.	Rivers	Estimated Completion June 2025

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Recommendations	ESBOCES Response/Corrective Actions	Responsible Person(s)	Status
<u>Category: Purchasing Process – Contracts: Education Law 2D Compliance</u> <u><i>Risk Assessment Update – 2022-23</i></u> <i>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.</i> <u><i>Risk Assessment Update – 2023-24</i></u> <i>We noted 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 again 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.</i> <u><i>Risk Assessment Update – 2024-25</i></u> <i>We were informed 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 again 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.</i>	The ESBOCES Data Protection Officer will review and approve or deny all click-wrap agreements related to software with student data. If approved in BoardDocs by the ESBOCES Data Protection Officer, the agreement is in compliance with Education Law 2D.	Eckstein/Fretto	Estimated Completion June 2025