

White Plains City School District

The recommendations from the Risk Assessment Update Report to assist the District with their Corrective Action Plan (CAP):

RECOMMENDATIONS

Human Resources / Information Technology (IT)

1. User Accounts – Systems and Programs

Risk Assessment Update – 2024

We found that the District process to communicate staff hirings and separations to the IT Department is to use the K12 Informed program. The IT Department also utilizes the Tools4ever software to systematically activate or inactivate user accounts within the District Network (i.e., Active Directory) based on data entered into the nVision system by the HR Department. However, there is a lack of a streamlined process to inform other departments about staff changes and we were informed there are instances where the user account changes were not processed timely in these other programs (e.g., Frontline Special Education; nVision; Infinite Campus; etc.) where those system administrators work in departments outside of the IT department. In addition, we understand that employee changes related to positions or transfers are not always communicated or captured by the Tools4ever software.

We recommend that the District strengthen procedures to ensure user accounts in all systems and programs are activated, revised, or inactivated timely when an employee is hired, transfers, changes positions, or separates from the District. We suggest developing a formal process where the HR Department notifies the system administrators timely of all staff changes (i.e., new hires, transfers, and separations) via a systematic process or software program.

District Corrective Action Plan-Updated December 2024

HR will meet with the IT Department to discuss HR protocols, and IT protocols, utilized when an employee is hired, transferred, or separated from service to determine how best to capture this information in a timely manner in all district systems. This review will include clear guidelines identifying who is authorized to approve actions at every step of the process.

Implementation Date

February 28, 2025

Position Responsible

Assistant Superintendent for HR in consultation with the Chief Information Officer

Information Technology (IT)

2. IT Training and Phishing Campaigns

Risk Assessment Update – 2024

We found that the District requires all staff to complete training courses related to safe internet use that includes awareness of phishing scams and Education Law 2D. However, there is opportunity for improvement regarding training and simulated phishing campaigns because they could be more robust, engaging, and frequent.

We recommend that the IT Department investigate potential software programs and vendors that provide more robust and engaging options for staff training and phishing campaigns. We also recommend that the District increase the frequency of the simulated phishing campaigns to enhance IT protocols.

District Corrective Action Plan

<i>Position Responsible</i>	<i>Estimated Due Date</i>	<i>Corrective Action Plan</i>
<i>Chief Information Officer</i>	<i>June 30, 2025</i>	<i>IT will select and engage a vendor to perform Phishing simulations. These simulations randomly send messages that mimic actual phishing emails. The goal is to educate and prepare our users and reduce the risk of account compromise. Any staff that engage with one of these simulated messages could be required to perform additional training delivered by the vendor.</i>

STATUS OF PRIOR OBSERVATIONS AND RECOMMENDATIONS (OPEN ITEMS)

HUMAN RESOURCES

3. 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 had been assessing the staff roles and responsibilities of the staff in the HR Department. We recommended 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.

Risk Assessment Update 2024

We note that the District still needs to assess the staff roles and responsibilities of the staff in the HR Department. We found that there are still instances when data is incorrect, incomplete, or not sent timely to the Payroll Department.

District Corrective Action Plan-Updated December 2024

This is a complex issue that requires ongoing attention and consideration. In the 2022-2023 school year the district conducted a comprehensive review of the positions and responsibilities associated with each HR position. A list of tasks and responsibilities associated with each position was created. The goal was to ensure an equal distribution of the workload between and among employees, identify tasks that could be streamlined or reassigned within and/or outside the department, determine opportunities for cross training and review staffing levels. Several changes came out of this review. The position, which had been previously classified as Benefits Clerk, was reclassified to Human Resources Generalist. This change

in title provided greater flexibility in our ability to assign additional responsibilities, outside of benefits administration, to this position. We also identified who, in an emergency, could serve as a backup for each position, when an employee is absent for a short or extended period of time.

A review of other similarly situated school districts revealed the set-up and implementation of APPR, which is currently managed in the HR Department, is often assigned to the Curriculum office. This recommendation was shared with administration for consideration.

A review of staffing levels in similarly situated school districts was also conducted. The results indicated that staffing levels were higher in, (Lakeland, (7 employees), Mt. Vernon, (9 employees), New Rochelle, (10 employees), compared to White Plains, (6 employees). Additional staff was requested through the budget process in September of 2023.

In 2023-2024, HR continued to improve HR operations by focusing on onboarding procedures and offering expanded employee orientation programs. Written onboarding procedures were developed and, for the first time in many years, HR employees presented an orientation program for all newly hired CSEA employees.

The HR Department also underwent a comprehensive benefits audit. As previously shared with the Board and auditors, this was at a time when there was a significant turnover of employees in the HR office responsible for the administration of employee benefits. In February of 2022, the longtime Benefits Clerk, at her request, was transferred to an Office Manager position at one of the elementary schools. An OAI was hired in March of 2022, whose primary responsibilities was to manage benefits. She abruptly resigned in August of 2022 after only six months in this position. From September of 2022 until mid-November 2022, an OAI with limited knowledge of benefits and HR, filled in until a permanent employee was appointed to the position. An HR Generalist, responsible for managing employee benefits, was hired in November of 2022. Since then, the HR Generalist, has been implementing "best practices" as identified in the auditor's corrective action plan to maximize efficiencies and minimize the potential for coverage and billing discrepancies.

In January of 2023 the district hired a consultant to review HR functions and operations. The HR Department has been meeting with the consultant who is conducting an independent review of HR staff responsibilities. To assist the consultant with this process, HR provided a list of written tasks and responsibilities assigned to each position. The consultant was also provided a monthly calendar of responsibilities associated with HR functions, operations and due dates. The consultant conducted individual conferences with each HR employee as well as several group meetings to discuss responsibilities. The consultant will provide a copy of recommendations to the Superintendent of Schools upon completion.

It has been noted by the auditors that there have been "instances when data is incorrect, incomplete, or not sent timely to the Payroll Department" HR is responsible for processing and managing a large volume of data and information which is received daily from 10 buildings, over 20+ departments, and in many cases from individual district employees. These include, but are not limited to, workers' compensation claims, requests for FMLA, and requests for paid and unpaid leaves. HR can only enter the data that is provided to us. There have been instances where HR was not informed by the buildings, departments, or the employee, of an employee's request to extend a current leave of absence or change their return-to-work date. The start and end dates for maternity leaves are not often known until the day of the birth. Availability of paid days can change daily if an employee gives birth in advance of their previously approved leave. All these things, and many more, require adjustments in our employee management system, may affect an employees pay and often need Board approval.

In a recent auditor's report, HR was cited by the auditors for submitting incomplete W-4 information and/or missing W-4 forms. Our priority has always been to process new hires as efficiently as possible to ensure that a properly certified teacher would be in front of the students, instead of a substitute teacher or that positions in our civil service departments would be filled by qualified candidates. In this instance, some of these recommendations were sent to HR after the deadline for processing.

HR intentionally placed these items for approval on the November 12, 2024, agenda knowing that the missing W-4 form would be received within a couple days of the Board meeting which would be well in advance of these employees first paycheck on November 30, 2024. A few of the W-4's filled out, and submitted by the employees, did not specify the number of deductions. Standard operating procedures in these instances is to enter zero which is what was done by payroll. To address some of these auditor's concerns, HR will move the deadline for submitting items to HR back by three (3) days. This will provide new employees with additional time to submit onboarding paperwork, such as W-4's. Items submitted for Board approval after the deadline will not be processed and will have to wait until the following months Board meeting.

Implementation Date

January 2023-June 2025

Position Responsible

Assistant Superintendent for Human Resources and Superintendent of Schools

4. Employee Administration – Professional Development

Initial Risk Assessment – 2022

We recommended that the District consider assigning the oversight and tasks related to the Professional Development and Annual Professional Performance Review (APPR) activities to the Curriculum and Instruction Department, where these responsibilities are usually managed at other school districts.

Risk Assessment Update 2023

We noted that the District was in the process of evaluating the time and staffing resources currently allocated to managing Professional Development and APPR, and considering the assignment of these duties to remain in the HR Department or transfer to the Curriculum and Instruction Department.

Risk Assessment Update 2024

We found that the District still needs to address this recommendation.

District Corrective Action Plan-Updated December 2024

HR has been requesting the setup and management of APPR be reassigned to the curriculum office for several years. The Superintendent of Schools has recently informed HR that these responsibilities will be reassigned to the Director of Secondary Teaching Learning and Assessment 7-12, under the supervision of the Assistant Superintendent of Curriculum and Instruction during the 2025-2026 school year. The HR Department will work closely with the Director and Assistant Superintendent to facilitate a smooth transition and implementation of these responsibilities.

Implementation Date

2025-2026 Academic School Year

Position Responsible

Director of Secondary Teaching Learning, and Assessment, Assistant Superintendent for Curriculum and Instruction, and Assistant Superintendent for Human Resources.

5. 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 needed 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.

Risk Assessment Update 2024

We note that the District still needs to address this recommendation.

District Corrective Action Plan-Updated December 2024

HR will meet with the IT Department to review capabilities of current systems and determine how best to improve the timely recording of employee attendance from the buildings to both HR and payroll. Due to the ongoing turnover at the building level, additional training will need to be implemented for both Administrators and Office Managers to ensure the integrity of the data being reported. An initial meeting to provide professional development to Office Managers will be conducted on March 31, 2025.

Implementation Date

March 31, 2025-Summer 2025 and ongoing as needed.

Person Responsible

Assistant Superintendent for HR and the Director of HR and Chief Information Officer

SPECIAL EDUCATION (FINANCIAL OPERATIONS)

6. Assess the Financial Activities and Consider a New Position

Detailed Testing – 2023

We recommended that the District assess the financial activities where the District may consider setting up a new position with the employee being assigned duties to manage the financial activities including purchasing, disbursements, state reports, billings, etc. that cross over between the Department and the Business Office. This assessment should include a review of the Special Education Department (Department) employees' responsibilities and potentially realigning these duties.

Risk Assessment Update – 2024

We note that the Department has decided not to set up a new position and the Department employees' responsibilities have remained the same with no additional staff or realignment of duties. We recommend that the District reevaluate this recommendation based on the results of the Department's operations after the 2024-25 year.

District Corrective Action Plan

<i>Position Responsible</i>	<i>Estimated Due Date</i>	<i>Corrective Action Plan</i>
Assistant Superintendent for Special Ed & PPS	July 30, 2025	Reevaluate need at the end of the school year