

**Eastern Suffolk BOCES
Corrective Action Plan**

Internal Audit Report on Detailed Testing

Cullen & Danowski, LLP

Report dated August 20, 2025

Findings and Recommendations	ESBOCES Response/Corrective Actions	Responsible Person(s)	Estimated Completion /Status
Grants Administration Recommendations: We recommend that ESBOCES consider implementing the following to further improve internal controls and operational efficiencies related to grant administration: 1. <i>Uniform Grant Guidance Manual</i> – Continue with efforts to review and update the Uniform Grant Guidance Manual to ensure the procedures align with the current requirements regarding the key processes performed by the employees. In addition, establish procedures to perform periodic reviews of the Uniform Grant Guidance Manual going forward to ensure the procedure manual is up to date. 2. <i>Personnel Activity Report (PAR)</i> – Consider revising procedures to require the time and effort of reporting these forms to be completed by staff whose personnel costs are charged to a grant on a monthly basis aligned with pay periods rather than the current process requiring these to be submitted each payroll cycle.	The Business Office will update the Uniform Grant Guidance Manual to ensure procedures align with key processes. Future review will occur every three years. The Business Office plans to adjust the schedule in which Personnel Activity Reports are sent to staff paid using grant funds from bi-weekly to monthly.	Fretto Fretto	September 2026 February 2026