

Nyack Public Schools

Report on Internal Controls Pertaining to the Human Resources Cycle

June 2025

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Scope of Engagement

Pursuant to the request of the Nyack Public Schools' Board of Education and in accordance with the internal audit plan outlined within the District's October 2024 Risk Assessment Update, we have reviewed the policies, procedures, and internal controls pertaining to the District's Human Resources Cycle. This internal audit report pertains to the fiscal year 2024/2025.

The objective of our analysis was to determine whether the internal controls pertaining to the District's human resources procedures are adequate and that duties are properly performed, thus safeguarding the District's assets.

Work Performed

Our analysis consisted of the following:

1. Requested the following documents from the District, including:

    a. Board of Education policies pertaining to the District's Human Resources operations.
    b. Standardized forms utilized by the Human Resources Department.
    c. Employee job descriptions.

d. Employee listing applicable to active employees generated from the financial application, indicating employment status, appointment, hire date, and teacher credentials.
e. Employee certification list and employee seniority list.
f. Employee evaluations for the fiscal year 2023/2024.
g. List of employees who had a column salary increase during the fiscal year 2023/2024.
h. Personnel documents and files for select employees.

2. Performed initial planning and interviews with the Assistant Superintendent for Business, Assistant Superintendent for Human Resources, Human Resources Account Clerk, and building principals involved in the Human Resources Cycle. During our meetings, we had the opportunity to make direct inquiries regarding transactional records, supporting documents, and reporting. The purpose of these interviews was to obtain knowledge as to each individual's job duties and involvement as they pertain to the human resources processes, day-to-day responsibilities, who they report to, and who they supervise.

3. Assessed the District's internal controls, including control effectiveness, performance, and efficiencies. Assessed possible improvements pertaining to the internal controls of the Human Resources Cycle. Such recommendations are presented within each applicable section of the report.

4. Prepared an analysis and report. An audit exit conference was held on November 18, 2025 with the Assistant Superintendent for Human Resources and the Assistant Superintendent for Business. Findings and recommendations contained in this report were discussed with those attending.

Assessment of Human Resources Procedures

The agreed-upon scope of the District's Human Resources Cycle is organized into the following six (6) distinct categories. We have reviewed and tested each categorical procedure during the course of our audit, based on the documentation provided to us. We have documented the human resources processes through flowcharts and narratives for each categorical procedure within Exhibits 1 through 7.

- ***General Organization Structure & Policies***
- ***Employee Requisition and Hiring Procedures***
- ***Recordkeeping Procedures***
- ***Attendance Procedures***
- ***Evaluation Procedures***
- ***Retirement and Resignation Procedures***

General Organizational Structure & Policies *(Exhibits 1 & 2)*

The attached Exhibits 1 and 2 summarize the organizational structure and policies applicable to the District's Human Resources function. We have made the following observations and recommendations:

The following processes are currently carried out by each Party:

Party	**Function**
Board of Education	Adopts policies. Approves appointments and terminations. Enters into employee bargaining unit agreements/individual contracts.
Superintendent of Schools	Evaluates the District's staffing needs with Cabinet Members, Principals, and Directors/Department Heads. Conducts interviews for candidates for select positions within the District. Makes offers to candidates and recommends appointments to the Board of Education.
Director of Human Resources	Evaluates the District's staffing needs with fellow Cabinet Members, Principals, and Directors/Department Heads. Reviews and updates District policies and procedures related to the human resources function. Meets with candidates for all District positions. Coordinates negotiations for employee bargaining unit agreements and individual contracts. Reviews and approves requests, and administers according to employee bargaining unit agreements and individual contracts. Prepares and distributes personnel agenda to the Board of Education.
Principals and Directors/Department Heads	Discuss the District's staffing needs, including vacant positions, with the Central Administrators. Coordinate and administer the candidate interview process within their respective building or department. Conduct employee evaluations as outlined in the employee bargaining unit agreements or individual contracts. Review and approve employee attendance requests and monitor staffing within their building or department.
Human Resources Department	Advertises new vacant positions internally and externally through various media tools. Conducts screening procedures including fingerprint clearance check, I-9 Form, review of driver's license, and certifications. Provides employees with a District onboarding packet including Board of Education policies, human resources, benefits, and payroll forms and information. Creates and maintains an employee file and enters employee information and demographics into the financial application. Notifies the Payroll Office of hiring or changes in employee status, as well as the termination of employees, via a form and the Board of Education agenda. Updates employee information and demographics in the financial application, as needed. Prepares personnel agenda for the Human Resources Director to review and present.
Payroll Department	Maintains payroll related documents and files. Enters payroll related data, including deduction information, into the financial application. Receives employee attendance information and tracks and records attendance balances on attendance cards and in the financial application. Prepares separation/retirement payout calculations based on bargaining unit agreements/individual contracts for employees who leave the District.

Observation/Recommendation #1 ***Risk Rating: Moderate***

Several District policies have not been updated in recent years. In some cases, policies reference outdated systems, organizational structures, or regulations that are no longer applicable. The lack of timely updates may lead to inconsistent practices among staff regarding roles, responsibilities, and procedures.

- ***The District should update its outdated human resources policies. This review should involve relevant departments and, where appropriate, legal counsel to ensure accuracy, compliance, and alignment with current best practices.***

Observation/Recommendation #2 ***Risk Rating: Moderate***

The District does not maintain a centralized employee handbook. In the absence of a formal handbook, employees rely on collective bargaining agreements, the District website, and internal forms for guidance on policies and procedures. While union contracts provide key employment terms for represented staff, the lack of a consolidated reference document may result in inconsistent communication of expectations, practices, and benefits.

- ***The Human Resources Department should develop and implement an employee handbook that serves as a centralized resource, outlining general policies, expectations, and procedures applicable to all employees. The handbook should address topics such as code of conduct, leave policies, workplace expectations, anti-discrimination policies, technology use, and procedures for reporting concerns. Establishing a standardized handbook would support consistent policy application and serve as a useful reference during onboarding and throughout employment. The employee handbook should be reviewed periodically and updated in consultation with legal counsel to ensure alignment with applicable laws and contractual provisions.***

Employee Requisition and Hiring Procedures *(Exhibit 3)*

The attached Exhibit 3 summarizes the employee requisition and hiring procedures. We have made the following observations and recommendations:

During budget planning, the cabinet reviews staffing requests, evaluates new position needs, and tracks them in a centralized spreadsheet. Once approved, vacancies are posted on OLAS and the District's website. Building principals conduct interviews for school-based positions, while the Human Resources Director interviews administrative candidates. Principals form committees, select finalists, and submit them to the Human Resources Director, who issues a commitment letter. Prior to final interviews, the Human Resources Department verifies certification, conducts fingerprint clearance checks, and completes reference checks. Upon acceptance, the Human Resources Department coordinates onboarding, and appointments are approved at the next Board meeting. Finalized appointments are shared with payroll and principals, and a commencement letter is issued.

- ***No recommendations at this time.***

Recordkeeping Procedures *(Exhibit 4)*

The attached Exhibit 4 summarizes the recordkeeping procedures. We have made the following observations and recommendations:

Personnel Files

Employees receive an onboarding packet during orientation that contains personnel, payroll, and benefits forms.

The Human Resources Department maintains an "Employee Checklist" to verify the existence of the above documents within the employee's personnel file.

Observation/Recommendation #3 ***Risk Rating: High***

We selected a random sample of ten (10) employees to verify that the required personnel records were maintained on file. We have summarized below the number of instances where personnel files did not include employee related documentation:

Missing Documents	Findings
BOE Approval Minutes	5
Application	6
Resume	5
References	6
Interview Evaluation	10
Physical Exam	8
Transcripts	6
ERS/TRS Form	10
Form W4	10
Form I9	5
Related Party Disclosure Form	10
Fingerprint Clearance	5
Oath of Allegiance	6
Salary Notice	5

The Human Resources Department should utilize its personnel file checklist to confirm that supporting documents are obtained, verified, and filed upon hire. The Human Resources Department should perform periodic audits of personnel files and reconcile missing items. Where possible, digitizing and centralizing personnel records using secure document management tools can further improve record retention and accessibility.

Personnel Data Entry

Based on onboarding documentation and Board of Education minutes, the Human Resources Department inputs personnel data into WinCap, including name, address, position, certification, tenure, employment status, and start and termination dates. The Payroll Department is notified of new hires, status changes, and terminations through the Board agenda and updates payroll deductions, benefit elections, and tax withholding information in WinCap.

Observation/Recommendation #4 ***Risk Rating: Moderate***

Although the Human Resources Department assigns employees to buildings within WinCap, there is no formal documented process to track staff transfers between buildings. Changes in assignments are identified informally during meetings or through email communications. This lack of a centralized notification or approval process hinders the accuracy of position control records.

- ***The Human Resources should implement a formalized staff transfer process, including a standardized Personnel Action or Change Form, to be completed and approved by relevant administrators prior to any building reassignment. This form should be submitted to the Human Resources Department to ensure timely updates to WinCap and accurate maintenance of position control records.***

Employee Certifications

The Human Resources Department has implemented a process to track teaching certifications within the financial application and cross-reference them with the current certifications in employee personnel files.

Observation/Recommendation #5 ***Risk Rating: Moderate***

We selected a random sample of ten (10) employees to verify their credentials. Based on our analysis, we noted the following:

- One instance where the certificate expiration date could not be verified.
- One instance where the certificate had expired and no updated documentation was on file.
- One instance where the personnel file did not contain the employee's certificate.

- ***The Human Resource Department should maintain complete, accurate, and up-to-date certification documents within an employee's personnel file. Following the hiring process, the Human Resources Department should designate an employee to review the certification information for accuracy and completeness. The review process should be documented, and any discrepancies should be communicated to the Human Resources Director. This will assist the Human Resources Department in confirming that the employee certifications are accurate and whether the District employees are in compliance with the New York State Education requirements reargding their required degree, coursework, assessment, and experience requirements.***

User Permissions

The District Treasurer is responsible for granting employees access to the financial application, including the human resources module, upon written approval from the Human Resources Director and the Assistant Superintendent for Business, based on their applicable job responsibilities. Based on our analysis of the user permission report, we confirmed that the user's access to the Human Resources Director and Human Resources Account Clerk was applicable to their job duties. No exceptions were noted.

- ***No recommendations at this time.***

Attendance Procedures *(Exhibit 5)*

The attached Exhibit 5 summarizes the employee attendance procedures. We have made the following observations and recommendations:

Instructional staff report sick and personal leave through Frontline Absence Management, which also assigns substitutes and transfers data to WinCap during payroll processing. Personal and consecutive leave requests require additional approval and must be submitted via paper forms to the Human Resources Department. The Payroll Department enters final attendance data and monitors leave balances on a bi-weekly basis to identify unpaid leave or insufficient accruals.

Custodial, hourly, and per-diem employees submit signed timesheets, which are reviewed by department heads. The Human Resources Department and Payroll Department reconcile attendance data.

We were not provided with the requested employee absence report to select a sample and confirm the reported absences in the financial application for the period of July 2024 through the present. Due to the limited information available, we were unable to complete the planned testing procedures. At the District's request and upon receipt of the requested documentation, a supplemental report may be issued in this regard.

Observation/Recommendation #6 ***Risk Rating: Moderate***

The District does not utilize time clocks or a standardized, system-wide sign-in and sign-out process to track daily employee attendance. While some buildings use informal tools such as "Out-of-Building" logs or early departure slips, these practices are inconsistent, not centrally documented, and are not submitted to the Human Resources Department.

- ***The Human Resources Department should implement a standardized attendance tracking protocol across all buildings, such as a centralized digital sign-in/out system or formalized daily attendance logs. Building secretaries should be required to maintain and submit a daily record of absences to the Human Resources Department, reconciling these absences with leave request forms and the WinCap system.***

Observation/Recommendation #7 ***Risk Rating: High***

It was represented that the Human Resources Department records Family and Medical Leave Act (FMLA) absences in WinCap under the "sick" leave category. Additionally, the Human Resources Department manually ends and reactivates employee positions in the system, which creates risks of inconsistencies in employee status, inaccurate leave accrual balances, and inaccurate seniority tracking.

- ***The Human Resources Department should implement a standardized coding system in WinCap to separately classify FMLA-designated leave from general sick leave. This will assist the District in maintaining accurate sick leave accrual balances and supporting proper reporting of employee status and seniority.***

Evaluation Procedures *(Exhibit 6)*

The attached Exhibit 6 summarizes the employee evaluation procedures. We have made the following observations and recommendations:

The District has formal policies and bargaining unit agreements that describe the purpose and process of evaluating employees' performance. The District's policies follow the New York State Education Department evaluation guidelines for instructional employees (Annual Professional Performance Review). All administrative staff members are required to undergo formal annual evaluations.

We selected a random sample of ten (10) employees to assess whether their evaluations were properly supported and documented during the fiscal year 2023/2024. We were not provided with the requested supporting documentation to confirm that the employee evaluations were in accordance with bargaining unit agreements and New York State Education Department guidelines. Due to the limited information available, we were unable to complete the planned testing procedures. At the District's request and upon receipt of the requested documentation, a supplemental report may be issued in this regard.

We selected a random sample of ten (10) employees to assess whether their step level increases were properly supported and documented during the fiscal year 2023/2024. We were not provided with the requested supporting documentation to confirm that the employee step level increases were in accordance with bargaining unit agreements. Due to the limited information available, we were unable to complete the planned testing procedures. At the District's request and upon receipt of the requested documentation, a supplemental report may be issued in this regard.

Retirement/Separation Procedures *(Exhibit 7)*

The attached Exhibit 7 summarizes the employee retirement and separation procedures. We have made the following observations:

Employees submit their request for retirement/separation from the District in writing via a personal letter or standard form. These requests are subject to a formal approval process by the Superintendent of Schools and the Board of Education. The Human Resources Department is responsible for updating the employee's status to "Inactive" in the financial system upon receiving internal notification. For retirees, the Human Resources Department calculates the number of unused leave days eligible for payout in accordance with contract terms. Based on the information provided by the Human Resources Department, the Payroll Department processes the final payout. The District Treasurer is responsible for verifying the financial accuracy of the payout.

We were not provided with the requested inactive employee listing for the fiscal year 2023/2024 to select a sample and confirm that the employee terminations and payouts were performed in accordance with bargaining unit agreements. Due to the limited information available, we were unable to complete the planned testing procedures. At the District's request and upon receipt of the requested documentation, a supplemental report may be issued in this regard.

Observation/Recommendation #8 ***Risk Rating: Moderate***

The Human Resource Department does not utilize an exit checklist when employees terminate or leave the District.

- ***The Human Resource Department should consider developing an exit checklist for employees who are terminated or leave the District. The District should utilize the exit checklist to document that all property in the employee's custody, including but not limited to laptops, badges, keys, cell phones, etc., has been returned. The exit checklist will help the District follow consistent procedures when terminating employees from the District's financial and other applications.***

Risk Rating and Opinion

Inherent Risk Rating: High

Control Risk Rating: Moderate (Nyack Public Schools)

Audit Opinion: Needs Improvement

Audit Comment: The District's human resources procedures and related controls need improvement. The recommendations noted above are aimed at improving the effectiveness of the recordkeeping, attendance, evaluation procedures, and the related responsibilities and controls within the Human Resources Department.

Exhibits

Exhibit 1 Flowchart of Human Resources Organizational Structure

Exhibit 2 Analysis of Human Resources General Governance Controls

Exhibit 3 Narratives of Human Resources Recruitment and Hiring Procedures

Exhibit 4 Narratives of Human Resources Recordkeeping Procedures

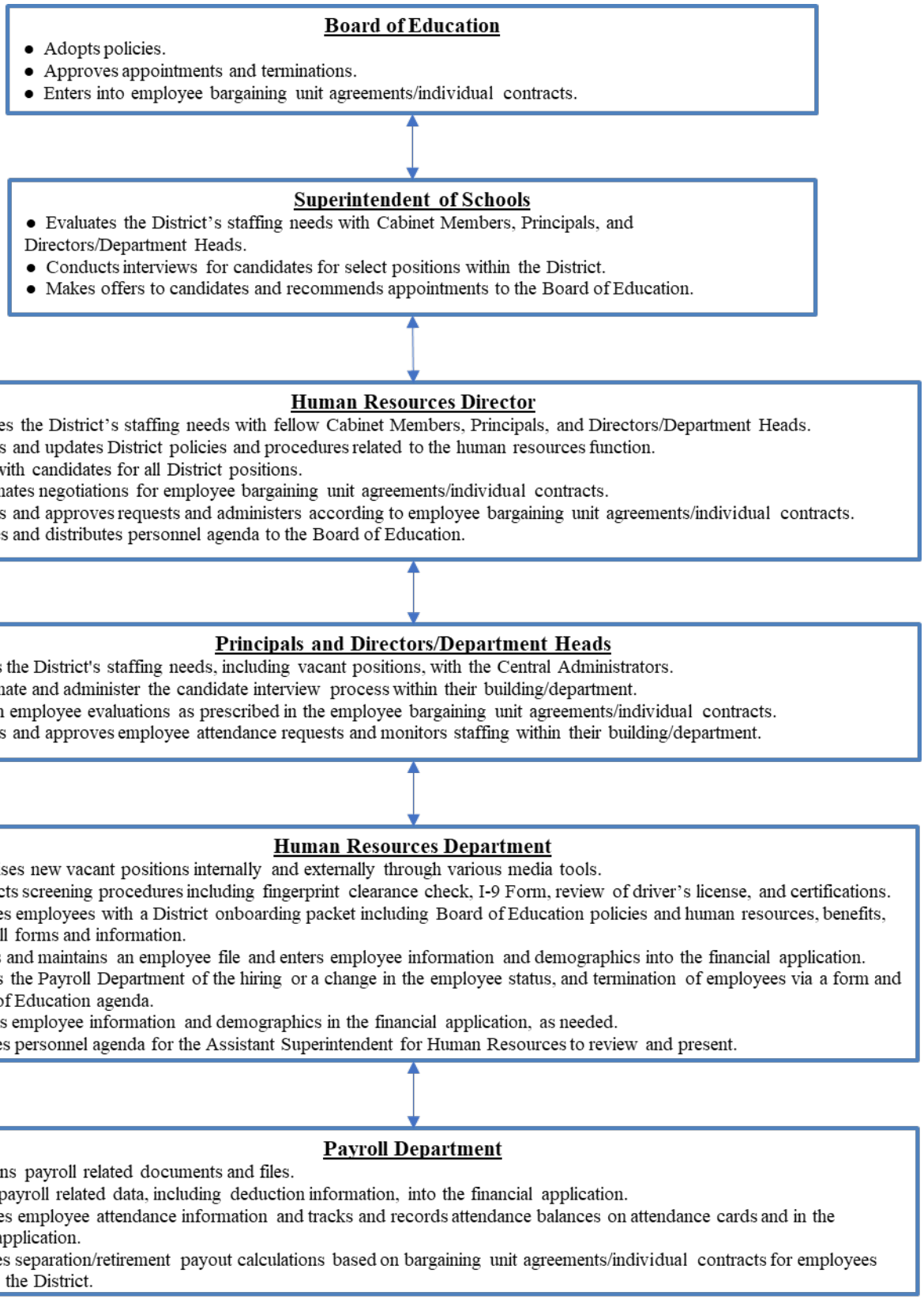
Exhibit 5 Narratives of Employee Attendance Procedures

Exhibit 6 Narratives of Employee Evaluation Procedures

Exhibit 7 Narratives of Employee Retirement/Termination Procedures

Please contact our Hauppauge, New York office @ 631-756-9500 should you have any questions in this regard.

Nyack Public Schools
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Flowchart of Human Resources Organizational Structure
Exhibit 1



The District has the following Board of Education approved policies, which provide guidance and outline specific procedures for the human resources function:

a. Policy # 9000 – Personnel Policy Goals
b. Policy # 9110.2 – Prevention of Sexual Harassment of Employees
c. Policy # 9110.4 – Employees with HIV- Related Illness
d. Policy # 9120.1 – Conflict of Interest
e. Policy # 9140.1 - Staff Complaints and Grievances
f. Policy # 9240 – Recruitment and Selection
g. Policy #9260 – Conditional Appointment and Emergency Conditional Appointment – Student Safety
h. Policy # 9320 - Drug-Free Workplace
i. Policy # 9420 - Assignments and Transfers
j. Policy # 9500 – Compensation and Benefits
k. Policy # 9520.2 – Family and Medical Leave
l. Policy # 9645 – Disclosure of Wrongful Conduct
m. Policy #9700 – Staff Development

Job Descriptions

The Human Resources maintains job descriptions in a central binder, including civil service titles and administrative roles.

Employee Handbooks

The Human Resources Department does not maintain a centralized handbook. The Human Resources Department relies on collective bargaining agreements and information and forms posted on the District's website for guidance.

Forms

The Human Resources Department has developed the following employee requisition forms:

- Job Posting Form
- Interview Process Guide
- Confidentiality Statements
- Interview Notes From – Administrative Feedback Form
- Recommendation Form

The Human Resources Department has developed the following employee onboarding packet:

- New Hire Checklist
- New Hire Information Sheet
- Constitutional Oath of Office Form
- Physical Examination Report
- Direct Deposit Authorization
- Form W4 – Employee's Withholding Certificate
- Employment Eligibility Verification

- OMNI 403(b) Salary Deduction Agreement Form
- NYS TRS/ERS Application for Membership
- Network Security Form
- Employee Acceptable Use Policy Acknowledgment Form
- Copies of Board of Education Policies
- NYS – Department of Civil Service – Employee Benefits Division Health Insurance Transaction Form
- Dental Enrollment/ Change Form
- Aflac Enrollment Form
- Life Insurance Enrollment Form
- Health Insurance Waiver Form
- Health Insurance Marketplace Coverage Notice

The Human Resources Department has developed the following employee attendance forms:

- Personal Day Form
- Request for Paid Leave Time for Cancer Screening
- Request for Family Medical Leave

Principals submit a formal request form to the Human Resources Department to fill the vacancy. During the budget planning season, the cabinet reviews all staffing requests, including new positions, potential replacements for retirements, and maintains a tracking spreadsheet. The cabinet also evaluates the need for any new positions. For instructional staff, positions are determined based on enrollment trends, new program initiatives, and funding availability. Once approved, the position is posted on the Online Application System (OLAS) and the District's website.

Applications and resumes are submitted and sorted electronically through OLAS by credentials, subject area, and qualifications. The Human Resources Department may forward relevant applications (e.g., for substitutes or teaching assistants) directly to schools based on current needs. Candidates are not notified upon receipt of their application through OLAS, but they are contacted if they are not selected after an interview.

The responsibility for conducting candidate interviews is assigned based on the role being filled. The Human Resources Director is responsible for interviewing administrative candidates, while building principals are responsible for interviewing staff positions within their respective buildings.

Principals retrieve resumes from the OLAS system, establish a building-level committee, and conduct interviews to identify top candidates.

Once finalists are selected, the recommended candidate is presented to the Human Resources Director for review and approval. The Human Resources Director issues a formal commitment letter outlining the position details (salary, start date, probationary period, and board appointment date).

Before the final interview, the Human Resources Department performs the following screening tasks:

- Verification of NYS certification status (available online)
- Fingerprint clearance through NYSED's TEACH system
- Review of reference checks completed by building staff

For non-instructional staff, procedures vary based on civil service classification:

Classification	**Procedure**
Competitive	The Civil Service list is requested and canvassed. Valid lists (containing three or more interested candidates) are forwarded to principals for interviews. The Human Resources Department extends offers based on selection and contract terms.
Non-Competitive	Positions are recruited via OLAS and internal postings. Minimum qualifications are verified before hiring.
Provisional (No List)	The Human Resources Department advertises externally. Candidates must meet civil service requirements and will be tested when the exam is available.

The District does not utilize temporary employment agencies, except in limited cases such as for special education services (e.g., therapists), which require prior union approval. Temporary employees may also be engaged as substitutes to cover long-term leaves. The District limits the scope of temporary assignments and secures union approval when necessary, thereby avoiding the transfer of union-designated work.

If an applicant is not selected for a position, notification is provided either by the building level or the Human Resources Department, depending on the stage of the selection process.

Upon candidate acceptance, HR staff coordinate onboarding, and the appointment is scheduled for the next available Board of Education agenda.

Once approved by the Board of Education, a copy of the approved Board agenda is forwarded to payroll for processing. Staff members receive a personal action letter, and principals have access to the Board agenda when a candidate is selected for employment. The Human Resources Department notifies the principals and provides them with the commencement letter.

Employee Personnel Files

During onboarding, employees receive a New Employee Packet that contains payroll and benefits forms, as well as informational items. The new employee meets with the Human Resources Department to complete all required documentation.

The Human Resources Department maintains employee personnel files in alphabetical order. The Human Resources Department maintains separate employee personnel files for contracted staff, distinct from those for substitute and per diem employees. The following documents are within each employee's personnel file:

a) Application for Employment
b) Transcripts (if applicable)
c) Certifications (if applicable)
d) Observation
e) Tenure
f) Confidential Documents
g) Miscellaneous Correspondence

The Human Resources Department maintains an "Employee Checklist" to verify the existence of the above documents within the employee's personnel file.

The Payroll Department maintains W-4 Forms, Direct Deposit Information, and Health Benefits Forms.

The personnel files are accessible only to those with confidential permission. Employees who want to review their personnel files are required to make an appointment with the Human Resources Department. Employees review their personnel files at the Human Resources Department under the supervision of the Department's staff.

Personnel Data Entry:

Based on the documentation provided by the employee during onboarding and the Board of Education minutes, the Human Resources Department enters the following personnel information into the financial application.

- Name
- Address
- Position
- Status
- Certification Information
- Tenure Information
- Full-Time/Part-Time
- Start/Termination Dates

The Human Resources Department notifies the Payroll Department of hiring, changes in employee status, and terminations of employees via a Board of Education agenda. The Payroll Department enters into WinCap the following information:

- Payroll Deductions
- Benefit Elections
- FICA and State Tax Withholding

Employee Certifications

Certified Staff

The Human Resources Department reviews the certification status of Teachers on the NYS TEACH website and requests that they submit a copy of their certificate for their personnel file. The Human Resources Department enters the certification information into the financial application. The Human Resources Department periodically reviews the financial application certification report to identify certifications that expire in the coming months and informs employees of their upcoming certification expiration dates. Upon confirmation of their certificate renewal on NYS TEACH, the Human Resources Department updates the information in the financial application.

Classified/Civil Service Employees:

The only classified Civil Service positions that require proper NYS Certification/License requirements are Security Aide, Physical Therapist, Physical Therapy Assistant, Occupational Therapist, Occupational Therapy Assistant, and Registered Professional School Nurse (RN). The Human Resources Department confirms the current and active certification or license in accordance with the records of the New York State Department of Education's Office of the Professions (OT/PT and Registered Nurse) or the New York State Department of State's Division of Licensing Services (Security Aide). Upon hire, the Human Resources Department submits a copy of the employee's current and active certification or license to the County Department of Human Resources.

User Permissions

The District Treasurer is responsible for granting employees access to the financial application, including the human resources module, based on written approval from the Human Resources Director and the Assistant Superintendent for Business and their applicable job responsibilities.

Employee Attendance

The District utilizes the following applications and forms to report and track employee absences:

Type	Method
Sick Leave	Entered directly by the employee in Frontline Absence Management
Personal Leave	Requires additional approval and is entered in both Frontline Absence Management and WinCap Web
Consecutive/Restricted Leave	Submitted via paper form and routed to the Human Resources Department for approval

The District utilizes Frontline Absence Management, a third-party employee attendance service, to record and track instructional employee sick and personal leave days, as well as substitute attendance. Teachers are required to use the website to report their absences, which documents the teachers' absences and identifies the applicable substitute.

Absence entries made in Frontline Absence Management are transferred to WinCap during payroll processing, which occurs on a semi-monthly (biweekly) basis.

Once transferred, the Human Resources Department reviews the attendance data in WinCap and generates reconciliation reports.

Documentation and reconciliation logs are maintained in physical files and binders by the Human Resources Department for audit purposes.

Custodial, hourly, and per-diem employees report their attendance on timesheets. The Department Heads review and sign the timesheets before submitting them to the Payroll Department for payment processing.

Employees also utilize a leave approval form to document their requests and approvals of their absences. They request approval from their immediate Supervisor. The form is forwarded to the Human Resources Department to review and approve.

The Payroll Department enters the employee's attendance into the financial application based on the timesheets and leave approval forms provided by the building-level and the Human Resources Department.

The Payroll Department monitors leave balances bi-weekly and reconciles reports from the financial application to identify employees on leave without pay who have had time docked via the sick pay or personal pay deduct codes, as well as any hourly employees without accrued leave.

The following table summarizes the employee attendance procedures by building level:

Procedure/ Internal Control	Upper Elementary	Liberty Elementary	Valley Cottage Elementary	Middle School	High School
Employee Documents Daily Attendance	×	×	×	×	×
Designated Employee Responsible for Creating/Maintaining Attendance Records	×	✓	×	✓	×
Designated Employee Responsible for Entering Attendance Records into Financial System	×	×	×	×	×
Employee Requirement to Complete Standardized Leave Request Forms	✓	✓	✓	✓	✓
Absence Management System in Place (e.g., AESOP)	✓	✓	✓	✓	✓
Attendance Records are Periodically Reconciled	×	×	×	✓	×
Supervisory-Level Review of Attendance Records	×	✓	×	✓	×

Employee Leave Accruals

The District follows the employee bargaining unit agreements to determine the number of entitled vacation, personal, and sick leave days and pay rates. The District utilizes the financial application to calculate the annual accruals and roll over the annual entitlement days.

The number of vacation, personal, and sick leave days allocated to each employee is determined based on the terms outlined in the applicable collective bargaining agreements or employment contracts. The Human Resources Department is responsible for reviewing these agreements to ensure that the appropriate leave entitlements are granted in accordance with negotiated terms. Once the leave accruals are determined, Human Resources utilizes the WinCap rollover process to set up and enter the leave balances into the financial application.

Leave balances are communicated to employees through the WinCap Web portal. Employees can log into their accounts to view real-time updates on their available leave balances, including vacation, sick, and personal time.

Administrative employees are not automatically entitled to receive payment for unused time at the end of each school year. Payment for such time, if permitted, is at the discretion of the Superintendent of Schools. If approval is granted, a designated form must be completed and submitted by the employee in accordance with the District's procedures.

Employee Evaluations

The District has contracts and bargaining unit agreements in place that describe the District's purpose and process for evaluating employee performance.

The District follows the Annual Professional Performance Review (APPR) guidelines established by the New York State Education Department for instructional staff evaluations. All contractual employees get evaluated formally and informally throughout the year. Based on bargaining unit agreements, contractual employees are formally evaluated at a minimum of once a year.

The following table summarizes the frequency of performance observations for tenured and non-tenured instructional positions:

Employee Category	Observation Frequency
Tenured	Minimum of 2 Observations per year
Non-Tenured	Minimum of 3 Observations per year

Non-instructional staff, including custodial, buildings and grounds, clerical, cafeteria, and nursing personnel, are evaluated using paper-based forms. Supervisors are responsible for completing these evaluations and forwarding them to the Human Resources department for inclusion in the employee's personnel file. The evaluation frequency for non-instructional employees may vary based on union contracts or internal practices, but is generally conducted on an annual basis unless otherwise specified.

Evaluations are conducted by principals, department clerks, and administrative staff.

Evaluations are reviewed with the employee and include a sign-off process to acknowledge the discussion and receipt of the evaluation.

Employees are given the opportunity to respond to and provide comments on their evaluations.

Employees and the evaluators are required to sign the evaluation forms. The Frontline system is used to monitor and track any missing evaluations for instructional staff.

Staff Development

The District offers professional development opportunities to employees through its Curriculum and Instruction Department, the Teacher Center, and partnerships with BOCES.

The Curriculum and Instruction Department is responsible for coordinating and approving professional development courses, managing workshop logistics, and tracking the completion of hours.

Professional development offerings are provided during the academic year, including Superintendent's Conference Days, as well as through external partners such as Southern Westchester BOCES.

Employee training records and participation are maintained in Frontline's My Learning Plan.

Teachers are required to complete certain professional development programs, including Diversity, Equity, and Inclusion (DEI) or Equity Certification, per contract terms.

Employees seeking to attend external workshops or in-service courses must submit a request via Frontline. Requests are routed to the Curriculum and Instruction team for review and approval.

Once approved and completed, course records are logged in Frontline. When employees apply for salary advancement based on in-service credits, their submissions are reviewed by the Human Resources Department.

The Human Resources Department verifies that no course is used more than once for salary movement by cross-checking completed courses in My Learning Plan before updating records in WinCap.

Employees who wish to retire or resign from the District submit a written request to end their employment to their immediate Supervisor and the Human Resources Department.

The Human Resources Department informs the Superintendent of Schools and the Board of Education of the termination or resignation of the employee.

The Board of Education approves and documents the termination or resignation of the employee within the Board Minutes.

The Human Resources Department is responsible for making an employee "Inactive" in the financial system. The Human Resources Department is notified through established internal communication channels when an employee's status requires inactivation, prompting them to update the system accordingly.

For retirements, the Human Resources Department determines the number of unused leave days (e.g., sick or vacation) eligible for payout based on contract terms.

The leave accrual totals are communicated to the Payroll Department, which calculates the final payout.

The District Treasurer verifies the financial accuracy of the payout.