Glen Cove City School District

Recommendations from the Risk Assessment Update Report dated June 4, 2025 to assist the District with their Corrective Action Plan (CAP):

CURRENT OBSERVATIONS AND RECOMMENDATIONS

GRANTS AND SPECIAL EDUCATION

IDEA 611 Grant – Carryover Funds

Finding and Recommendation – Risk Assessment Update – 2025

We note that the District had a sizable amount of carryover funds related to the IDEA Section 611 and Section 619 grants totaling $140,679 and $303,083 at the end of the 2022-23 and 2023-24 years, respectively. The carryover amounts were $267,094 or 22% of the total available amount of $1,211,992 for the 611 grant and $35,989 or 60% of the total available amount of $59,867 for the 619 grant at the end of the 2023-24 year.

We recommend that the District develop procedures to minimize the IDEA Section 611 and Section 619 grant carryover amounts to reduce any potential loss of funds if the state only approves a lower amount of the carryover funds.

District Corrective Action Plan

The Assistant Superintendent for Business and Operations will work with the Director of the Special Education Department to create procedures that ensure all funds are used within the grant year by identifying expenditures to be paid from the grant based on the budget submitted to NYSED, encumbering funds early and reviewing balances monthly. These procedures will be implemented by June 2026.

STATUS OF PRIOR OBSERVATIONS AND RECOMMENDATIONS (OPEN ITEMS)

PAYROLL

Documenting Preapprovals for Overtime

Risk Assessment Update – 2024

We recommended that the District establish procedures to document the preapproval of overtime by the responsible administrators and ensure the documentation includes justification for the overtime work performed.

Risk Assessment Update – 2025

We found that the District plans to create a standard form and/or use emails to formally document the preapproval of overtime, with implementation expected for the 2025-26 year.

District Corrective Action Plan

The Assistant Superintendent for Business and Operations will implement a procedure where a form or an email will be used to document pre-approval of overtime by the administrator responsible, including justification for the overtime. This procedure will be implemented by September 2025.

BENEFITS

Utilize nVision Modules

Agreed-Upon Procedures Report – 2021

We recommended that the District utilize the Benefits module and the fields of the HR module in nVision to record and track all employees and retirees enrolled in the health insurance plans. We recommended developing procedures to reconcile the information on a periodic basis to the payroll deduction register and the health insurance invoice enrollee listing. Reconciling the invoice to the payroll deduction register and billings to retirees and COBRA enrollees would help ensure that coverage is provided to the appropriate individuals and that the allocation of costs are accurate.

Risk Assessment Update – 2022

We noted that the District had started to investigate this recommendation.

Risk Assessment Update – 2023

We noted that the District planned to complete this recommendation during the 2023-24 year.

Risk Assessment Update – 2024

We noted that the District had established procedures to add new hires and enrollment changes in the nVision benefits module. In addition, we found that the District had made progress with adding existing enrollees to the nVision system with completion planned during the 2024-25 year. We found that the District still needed to develop procedures to reconcile the information on a periodic basis to the payroll deduction register and the health insurance invoice enrollee listing.

Risk Assessment Update – 2025

We found that the District plans to develop procedures and assess the use of the nVision system to facilitate this process.

District Corrective Action Plan

The Assistant Superintendent for Business and Operations will confer with the Assistant Superintendent for Human Resources to review the Benefits module in nVision to identify its usefulness in comparison to the current database. A decision will be made by June 2026.

PURCHASING AND RELATED EXPENDITURES

Board Policy – Uniform Grant Guidance

Detailed Testing Report – 2024

We recommended that the District revise the language in *Board Policy #6700 – Purchasing* or create a new Board policy to include language regarding the procurement of goods or services using federal grant funds as required per the Uniform Grant Guidance (2 CFR Part 200).

Risk Assessment Update – 2025

We provided the District with sample Board policies to assist with the implementation of this recommendation.

District Corrective Action Plan

The Assistant Superintendent for Business and Operations will review the current board policy for purchasing and add language pertaining to procurement using Federal grant funds. An updated policy will be board approved by June 2026.

Document Retention – Standardize Procedures

Detailed Testing Report – 2024

We recommended that the District establish District-wide standard procedures related to the retention period and types of records regarding the purchasing related documents. Some documents may need to be retained for longer periods as deemed necessary (e.g., warranty records, long-term agreements, etc.).

Risk Assessment Update – 2025

We found that the District plans to create and send a memo outlining the District-wide standard procedures related to the retention period and types of records regarding purchasing related documents.

District Corrective Action Plan

The Assistant Superintendent for Business and Operations will send a memo to staff outlining the recommended retention period for purchasing documents. This memo will be sent by December 2025.

GRANTS AND SPECIAL EDUCATION

Written, Formal Procedures

Detailed Testing Report – 2023

We recommended that the District develop written, formal procedures for key financial processes of the Department using Word documents and/or Google forms. These should include reviewing vendor invoices, preparing contracts, setting up and approving pending POs, verifying the receipt of goods or services, and preparing the budget, filing grant filings, etc.) In addition, these written, formal procedures should include processes related to properly completing STAC forms, filings with the state and procedures to retain detailed documentation substantiating the information in the STAC worksheets and AVL forms. This includes the review and approval process related to the STAC and AVL data prior to submission to the NYSED to ensure that these transactions were recorded timely and accurately, as well as properly supported. These documents are helpful to facilitate tasks that are performed infrequently (e.g., annually) and to assist in the event of staff changes (e.g., retirements, resignations, unexpected absences, etc.)

Risk Assessment Update – 2024

We found that the Special Education Department still needed to address this recommendation. We understood that there had been delays with developing written, formal procedures due to staff turnover within the Special Education Department.

Risk Assessment Update – 2025

We found that the Special Education Department still needs to address this recommendation. We understand that there have been delays with developing written, formal procedures due to continued staff turnover within the Special Education Department.

District Corrective Action Plan

The Assistant Superintendent for Business and Operations will work with the Director of the Special Education Department to create the recommended procedures and implement their use. These procedures will be in place by June 2026.

INFORMATION TECHNOLOGY

Acceptable Use Policy

Agreed-Upon Procedures Report – 2022

We recommended that the District develop a *Staff Use of Computerized Information Resources (Acceptable Use Policy)* for staff and establish procedures to require all employees to sign-off on such policy attesting that they have read, understand and comply with the protocols related to technology (e.g., use of devices, internet access, District intranet, etc.) to improve the process of ensuring that each employee is fully aware of such responsibilities. This would be an enhancement to the current practice as part of the log-in process where staff click on a statement titled Acceptable Use Policy Selection 2019-2020. The District should assign specific staff to manage these activities to ensure that there is completeness with obtaining and retaining these sign-offs from all employees. We also recommended that the District consider utilizing the web-based programs (e.g., Global Compliance Network) to facilitate this process by tracking, monitoring, and storing of these employee sign-offs electronically.

Risk Assessment Update – 2023

We noted that the District was in the process of addressing this recommendation.

Risk Assessment Update – 2024

We found that the District still needed to complete the implementation of this recommendation.

Risk Assessment Update – 2025

We found that the District is in the process of addressing this recommendation, with implementation expected for the start of the 2025-26 year.

District Corrective Action Plan

The Assistant Superintendent for Business and Operations will work with the Coordinator of Instructional Technology to ensure the acceptable use policy is in place for the 2025-26 school year.

STUDENT RELATED DATA AND SERVICES

Transportation – Request Vehicle Inspection Records

Risk Assessment Update – 2024

We recommended that the District consider establishing procedures to request that the transportation vendor periodically send the vehicle inspection records to the District and have the completeness of these records verified by the Districts Transportation Department.

Risk Assessment Update – 2025

We found that the District is in the process of performing a request for proposal (RFP) for the transportation services contract beginning with the 2025-26 year and will require the transportation vendor to send the vehicle inspection records every six months. This frequency aligns with the New York State Department of Transportation (NYSDOT) Bus Inspection Program that requires the vehicles to be inspected at least every six months.

District Corrective Action Plan

The Assistant Superintendent for Business and Operations will work with the Transportation Supervisor to request vehicle inspection reports twice a year. Records were received in June 2025 as part of the RFP and will be requested again mid-year 2025-26.