GLEN COVE CITY SCHOOL DISTRICT

Recommendations from the Internal Audit Report on Detailed Testing dated June 4, 2025, to assist the District with the Corrective Action Plan (CAP):

HUMAN RESOURCES – EMPLOYEE ADMINISTRATION

Recommendations:

We recommend that the District consider implementing the following to further improve internal controls and operational efficiencies within the HR area related to employee administration:

1. ***Web-Based Program*** – Continue implementing the use of a web-based program (e.g., FileBound, SchoolFront, Frontline Central, etc.) to maintain the employees' files in the HR area. This would enhance operational efficiencies related to the retention of records and the search/retrieval process to view documents, as well as reduce the need for maintaining hard copy records.

   District Corrective Action Plan

   The Human Resources Department has completed the transition to the use of a web-based program to maintain employee files. All new employees for the 2025-26 school year will utilize this system.

2. ***Annual Performance Evaluations for All Staff*** – Develop procedures to ensure compliance with preparing a formal annual performance evaluation for all staff and filing this documentation in the respective employee's HR file.

   District Corrective Action Plan

   The Assistant Superintendent for Human Resources will create procedures to ensure all evaluations are completed and filed in the respective employees' Human Resources file. This will be implemented by June 2026.

HUMAN RESOURCES – EMPLOYEE ATTENDANCE

Recommendations:

We recommend that the District consider implementing the following to further improve internal controls and operational efficiencies within the HR area related to employee attendance:

1. ***Employee Absence Requests*** – Investigate the feasibility and functionality of utilizing technology in the Frontline Absence Management system to facilitate the District's processes related to employee absence requests regarding personal or vacation days. The use of an electronic or digitized process would be more efficient than the current process of using and routing a standard hard copy form.

   District Corrective Action Plan

   The Assistant Superintendent for Human Resources will consider utilizing Frontline to replace the hard copy form after investigating the program and if electronic approvals can replace the hard copy approvals. A decision will be made by June 2026.

2. ***Strengthen Annual Rollover Process of Benefit Time*** – Strengthen the process related to the annual rollover of benefit time by assigning a second person to review these records to ensure accuracy and completeness. We also recommend developing procedures to have the second person sign-off on these reports to memorialize their review.

District Corrective Action Plan

A second staff member will be assigned to review and sign off on the annual rollover. This will be implemented in the 2025-26 school year.

3. ***Documenting Late Arrivals*** **–** Develop formal procedures to document occurrences when employees sign-in late for the day. We recommend that the District add a comments section to the standard Daily Sign-In Sheet to notate these late sign-ins and any other key pertinent information. In addition, establish procedures to ensure the Daily Sign-In Sheets at each building notate the days when an employee is working at another building.

   District Corrective Action Plan

   The current sign-in sheet will be updated to include comments to explain late sign-ins. Staff will be informed via memo of the necessity of the comments section and to note days employees are working in different buildings. This will be implemented by June 2026.

4. ***Compliance with Utilizing the Absence Management System*** **–** Develop procedures to ensure that all employees comply with the District's protocols related to entering absences into the Absence Management System and establish measures to address instances when staff are non-compliant.

   District Corrective Action Plan

   The Assistant Superintendent for Human Resources will develop procedures for staff to correctly enter information into Frontline and a process to retrain employees that do not. This will be implemented by June 2026.

CAPITAL PROJECTS

Recommendations:

We recommend that the District consider implementing the following items to further improve internal controls and operational efficiencies related to capital projects:

1. ***Change Orders – Board Policy*** – Create a Board policy to address the handling of change orders where the Board could authorize the Superintendent or a designee to approve change orders up to a threshold amount (e.g., $10,000) without obtaining Board approval in advance of processing such change orders.

   District Corrective Action Plan

   The Assistant Superintendent for Business and Operations will work with the Assistant Superintendent for Human Resources to create a board policy regarding change orders. The policy will be board approved by June 2026.

2. ***NYSED Recommended Account Codes*** – Consider using the NYSED recommended account codes, utilizing the location code for the building and the program code for the NYSED project number. The use of this recommended budget account code structure in the nVision system would enhance the tracking and reporting of capital projects.

   District Corrective Action Plan

   The Assistant Superintendent for Business and Operations will implement the use of the recommended account codes for all Capital projects starting in the 2025-26 school year.