

Glen Cove City School District

Recommendations from the Risk Assessment Update Report dated May 5, 2026 to assist the District with their Corrective Action Plan (CAP):

CURRENT OBSERVATIONS AND RECOMMENDATIONS

EXTRACLASSROOM ACTIVITY FUND

Recommendations:

Implementation of EPES Software at the High School

We found that the High School processes extraclassroom activity fund disbursements using handwritten checks, while the Middle School uses the EPES software to print checks. This results in inconsistent disbursement procedures between buildings and may reduce the efficiency and control benefits available through the District's existing software.

We recommend that the District consider using EPES software to process extraclassroom activity fund checks at the High School. This would help standardize disbursement procedures between the High School and Middle School and improve the efficiency and consistency of the check issuance process.

District Corrective Action Plan

The Assistant Superintendent for Business will work with the High School Principal and High School Extraclassroom Treasurer to establish procedures to use the EPES software to print checks. This process will be implemented in the 2026-27 school year.

Student Officer Requirements – Sixth Grade Field Trip Club

We found that the Sixth Grade Field Trip Club does not have student officers, including a student treasurer. As a result, the club is not operating in accordance with NYSED guidance and NYS Comptroller expectations for extraclassroom activity funds, which require student involvement in the authorization and oversight of club financial activity.

We recommend that the District ensure all extraclassroom activity clubs have the required student officers, including a president, secretary, and treasurer. This will help ensure that extraclassroom activity funds are student directed, properly authorized, and subject to appropriate oversight and accountability.

District Corrective Action Plan

The Assistant Superintendent for Business will work with the Middle School Principal and Middle School Extraclassroom Treasurer to decide on the best course of action regarding the Sixth grade field trip. This process will be implemented in the 2026-27 school year.

STATUS OF PRIOR OBSERVATIONS AND RECOMMENDATIONS (OPEN ITEMS)

HUMAN RESOURCES

Recommendations:

Employee Absence Requests

We recommend that the District 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 is evaluating the utilization of the Frontline system to support employee absence requests and implementation is expected in the 2026-27 school year.

Strengthen Annual Rollover Process of Benefit Time

We recommend that the District 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

The annual rollover of benefit time was reviewed collaboratively by the Human Resources Department staff. The Assistant Superintendent for Human Resources will assign a second staff member to review and sign off on the annual rollover. This will be implemented in the 2026-27 school year.

Compliance with Utilizing the Absence Management System

We recommend that the District 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 has improved compliance with some employee groups and will continue to work with the employee groups that still need improvement. This will be implemented in the 2026-27 school year.

BENEFITS

Recommendations:

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.

Risk Assessment Update – 2026

We found that the District has only made slight progress with further utilizing the nVision Benefits module, and new hires and enrollment changes are not currently being added to the module. We were informed that this is due to the manually intensive nature of entering the data into the system and the need for additional support to assist with data entry and further build out of the module. The District should evaluate whether to allocate additional staff resources to support implementation of the benefits module.

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. Due to budgeting constraints, assigning additional staff to this project will not be feasible in the 2026-2027 school year. A plan of action will be decided on by June 2027.

PURCHASING AND RELATED EXPENDITURES

Recommendations:

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.

Risk Assessment Update – 2026

We understand that the District plans to implement this recommendation during the 2026-27 school year.

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 in the 2026-27 school year.

GRANTS AND SPECIAL EDUCATION

Recommendations:

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.

Risk Assessment Update – 2026

We found that there was a change in the Director position, and the new administrator plans to develop written, formal procedures for the Department's key financial processes using electronic documents or forms.

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. This will be implemented in the 2026-27 school year.

IDEA 611 Grant – Carryover Funds

Risk Assessment Update – 2025

We recommended 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.

Risk Assessment Update – 2026

We discussed this item with the new Director of Special Education and provided suggestions for addressing the IDEA Section 611 and Section 619 grant carryover balances. We understand that the District plans toward reducing the amounts carried over into the 2026-27 year.

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 in the 2026-27 school year.

FACILITIES AND CAPITAL PROJECTS

Recommendations:

Board Policy – Change Orders

Detailed Testing Report – 2025

We recommended that the District 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.

Risk Assessment Update – 2026

We understand that the District plans to implement this recommendation during the 2027-27 school year.

District Corrective Action Plan

The Assistant Superintendent for Business and Operations will create a Board policy in regards to change orders to establish an authorized designee to approve change orders up to \$10,000 without obtaining Board approval in advance of processing such change orders. An updated policy will be board approved in the 2026-27 school year.

INFORMATION TECHNOLOGY

Recommendations:

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.

Risk Assessment Update – 2026

We found that the District plans to complete this recommendation during the 2026-27 year.

District Corrective Action Plan

The Assistant Superintendent for Business and Operations will work with the new Coordinator of Instructional Technology to ensure the acceptable use policy is in place for the 2026-27 school year.