

GLEN COVE CITY SCHOOL DISTRICT

Recommendations from the Internal Audit Report on Detailed Testing dated May 5, 2026, to assist the District with the Corrective Action Plan (CAP):

PAYROLL

Recommendations:

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

1. **Leave of Absence Notifications** – Implement a standardized process for communicating and documenting employee leave activity between the Payroll and Human Resources Departments (e.g., email notifications and/or standardized hardcopy or digital forms) to improve the timeliness, accuracy, and retention of leave records.

District Correction Action Plan

A google form has been created to track employee leaves. The Human Resources Department and the Payroll Department will work to establish procedures for updating that form to ensure timeliness and accuracy of leaves. This will be implemented in the 2026-27 school year.

2. **Electronic Time and Attendance System** – Evaluate and implement an electronic time and attendance system (e.g., biometric or electronic swipe timeclocks) that captures time in/out entries, enforces supervisory review and approval, and maintains an audit trail to strengthen timekeeping controls and improve the accuracy and reliability of payroll processing.

District Correction Action Plan

The District is in the process of implementing an electronic attendance system for use based on collective bargaining agreements. This should be implemented in the 2026-27 school year.

3. **Secondary Review of Salary Rollover** – Establish and document a secondary administrative review of the annual rollover process, including review and sign-off of key nVision rollover reports, to provide additional assurance that salary changes are complete, accurate, and properly authorized

District Correction Action Plan

The Assistant Superintendent for Business will work with the Payroll Supervisor to establish procedures for a secondary review of the annual rollover to ensure accuracy of the salary changes for the new school year. This will be implemented in the 2026-27 school year.