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Learning for Life

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Date: September 9, 2026

To: Office of the New York State Comptroller, Division of Local Government & School Accountability (Submitted via email: caps@osc.ny.gov and NYSED Portal)

Subject: CORRECTIVE ACTION PLAN (CAP) - Audit Report Title: Building Access (S9-26-20)

Introduction

On behalf of the Orange-Ulster Board of Cooperative Educational Services (OU BOCES), this document serves as our formal Corrective Action Plan (CAP) in response to the New York State Office of the State Comptroller's (OSC) Audit Report S9-26-20, "Building Access," covering the period of July 1, 2024 – November 30, 2025 (Extended to March 11, 2026).

As noted in our formal audit response letter dated July 21, 2026, OU BOCES agrees with the audit findings and accepts all four recommendations presented in the report. We are committed to strengthening our administrative controls to ensure building access accounts and devices are managed and monitored with the highest degree of oversight.

Implementation Plan

Audit Recommendation	Implementation Plan of Action	Implementation Date	Persons Responsible
1. Ensure employees do not have duplicate badges.	Completed an immediate system audit and deactivated all 102 duplicate employee badges. Develop an optimized employee onboarding and badge creation process to prevent future duplicates.	Deactivation: Completed (March 2026) New Process: January 2027	Director of Technology / Data Privacy Officer Director of Safety & Security / District Emergency Officer

Audit Recommendation	Implementation Plan of Action	Implementation Date	Persons Responsible
2. Deactivate accounts and collect the associated badges as soon as they are no longer needed.	Immediate deactivation of unneeded/unlocated credentials. Develop an optimized employee and non-employee offboarding process to ensure timely badge collection and account deactivation.	Deactivation: Completed (March 2026) New Process: January 2027	Director of Human Resources Director of Safety & Security Director of Technology
3. Develop written procedures that define who is responsible for managing and monitoring accounts including shared badges and periodically evaluate and adjust these procedures to ensure all processes are working as intended.	Update the Physical Access Protocol & Procedure to explicitly define account monitoring responsibilities, procedures for managing shared badges and a schedule for periodic evaluation. Review and/or revise Cooperative Board Policies 2210 and 5190	January 2027	Director of Technology Director of Safety & Security Director of Operations
4. Develop a reconciliation process utilizing system reports, and review active accounts for necessity and appropriateness of access.	Incorporate a scheduled reconciliation process utilizing active system reports into the updated Physical Access Protocol & Procedure to routinely verify the appropriateness of access.	January 2027	Director of Safety & Security Director of Technology

Board Approval & Submission

This Corrective Action Plan was reviewed and formally approved by the Orange-Ulster BOCES Board of Education on September 09, 2026.

Respectfully submitted,

Mark P. Coleman, Assistant Superintendent
Orange-Ulster BOCES