

March 8, 2022

New York State Education Department
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Dr. Edwin M. Quezada
Superintendent of Schools

Dear Mr. Cushin:

Below, please find the Yonkers City School District's response to findings and recommendations of the Risk Assessment Report, which was performed by the district's internal auditors, Nawrocki Smith, LLP.

The Yonkers City School District hereby submits a Corrective Action Plan for the Risk Assessment Report which is required under Section 170.12 of the Regulations of the Commissioner of Education in response to issues identified in the 2020 Risk Assessment Update Report provided to the district by our internal auditors. Please note that the information below is intended to ensure that the district properly accounts for the findings contained in the report titled "Yonkers City School District, Risk Assessment Update Pertaining to the Internal Controls of District Operations, November 2020."

Recommendation #1

Non-instructional employees do not utilize a leave request form to document the request and approval of their absences. It is current practice for non-instructional employees to request and receive approval from their Direct Supervisor verbally or via email.

- ***We recommend the Human Resources Department develop a leave request form for non-instructional employees to formally document their request and approval of their absences. The non-instructional employees should obtain pre-approval from their building level Supervisors for vacations, personal days, maternity, bereavement, military, jury duty, extended sick, and conference leave days. Once the form is implemented, the Human Resources Department should be reviewing the leave forms received to ensure that the proper approval has been acquired. Any incomplete absence forms should be forwarded back to the employee's immediate Supervisor for approval. The leave request forms should be filed and maintained within the employees' personnel file in the Human Resources Department.***

Response

The City of Yonkers Human Resources Department has reached out to the absence reporting vendor (ASEOP) to discuss the possibility of adding non-instructional employees the system.

A formal leave request form along with leave request procedure will be created for all non-instructional employees to utilize. This will go into effect December 1, 2022.

Recommendation #2

For the District employees that are required to be evaluated on an annual basis, the Human Resources Department has a process to maintain copies of the annual evaluations within the employees' personnel files. The evaluation completion is not tracked within the District's human resources/payroll application, ePersonality.

- ***The Human Resources Department should utilize the full capabilities of the application ePersonality and track the completion of the evaluations for the District employees that are required to be evaluated on an annual basis. This will ensure that the employee personnel files are complete.***

Response

The City of Yonkers (COY) Human Resources will collaborate with COY IT department on adding the evaluation completion feature to the performance management section of the HR/Payroll system (ePersonality). We expect this to be completed by June 30th, 2022.

Recommendation #3

The Human Resource Department has not developed a process to track teaching certification within the human resources/payroll application, ePersonality, and does not maintain the current certifications within the employee personnel files.

- ***The Human Resource Department should maintain complete, accurate, and up-to-date certification information in ePersonality and up-to-date certification documents within an employee's personnel file. Subsequent to the hiring process, the Human Resource Department should designate an employee to review the certification information for accuracy and completeness. The review process should be documented, and any discrepancies should be communicated to the Deputy Commissioner for Human Resources. This will ensure that the employee certifications are accurate and reliable for the Human Resource Department to evaluate whether the District employees are in compliance with the New York State Education requirements in respect to holding a New York State certificate for employment in state public schools and that they have met the required degree, coursework, assessment, and experience requirements.***

Response

City of Yonkers Human Resources will assign an HR staff member the responsibility of reviewing and tracking missing teacher certification documents. Any missing certification information will be added to ePersonality and the teacher personnel files by August 31, 2022.

Recommendation #4

The Human Resource Department does not utilize an exit checklist when employees terminate or leave the District.

- ***We recommend the Human Resources Department develop an exit checklist to utilize when an employee is terminated or leaves the District. The District should utilize the exit checklist to document that all property in the custody of the employee including, but not limited to laptops, badges, keys, cell phones, etc. has been returned. The exit checklist will provide the support that proper procedures are followed when employees have been terminated and their access has been removed from the District's financial and other applications.***

Response

The District will meet with the HR department prior to the end of the school year to review the off-boarding process and determine a best practice.

Recommendation #5

It was indicated that the Facilities Department has a substantial number of work orders for which the status remains open in SchoolDude as the Facilities Department has not obtained from the building level Supervisor/Staff the required information and documentation to update the status and close the work orders.

- ***We recommend the Facilities Department explore the software capabilities in SchoolDude and develop a monthly reporting process for the building level Supervisors/Staff to submit documentation and information regarding the status of open work orders. This will assist the Facilities Department in monitoring outstanding work orders and managing its workload and personnel in an efficient manner. This will increase the District's internal controls over its resources and work order system.***

Response

The Facilities Department will review, categorize and manage all work orders on a quarterly basis. All closable work orders will be finalized by the end of each fiscal year.

Recommendation #6

The Facilities Department has not established a process for its employees to receive written approval from their direct Supervisors prior to working overtime.

- ***We recommend that the Building and Facilities Department develop a weekly overtime schedule indicating the projects, applicable budget accounts codes, custodians, and hours of required overtime. The Facilities Department should compare the overtime sheets to the overtime schedule to ensure that the overtime hours were properly documented and worked. This allows management to make sure that overtime is incurred for a valid and needed purpose, and that funding for the non-emergency overtime is provided for in the budget.***

Response

All overtime forms will be revised to include written approval from their direct supervisors prior to working overtime. The Executive Director of Facilities will monitor progress and report to the Superintendent.

Recommendation #7

The Claims Auditor reports indicated several instances that the invoices and contractual rates did not agree for purchases made by the Facilities Department. The Facilities Department needs improvement in reviewing the voucher packages applicable to its departmental purchases prior to submitting them to Accounts Payable and Claims Auditor for processing.

- ***The Facilities Department should review each voucher to ensure that payments will only be authorized for goods and services received, that are of acceptable quality, and that the invoice rates agree to the contractual rates. A complete review of a voucher package lessens the risk that unauthorized purchases and incorrect payments are processed without detection. Payments may be delayed if there are***

discrepancies between invoice and contractual rates until those discrepancies are rectified prior to being submitted to the Claims Auditor for review.

Response

The Facilities Department will follow the recommendation and has reconfigured the job responsibilities of one of the project managers to include the review each voucher to ensure that payments will only be authorized for goods and services received, that are of acceptable quality, and that the invoice rates agree to the contractual rates. The Project Manager will review all voucher packages prior to being submitted to the Claims Auditor for review.

Recommendation #8

The Transportation Department has not developed a formal procedure or form to document the request and approval of adding, editing, or deleting a student bus route within the transportation bus route application Transfinder. It is current practice for the Transportation Dispatchers to request and receive approval from the Transportation Director verbally or via email.

- ***We recommend the Transportation Department develop a bus route form to formally document the request and approval of adding, editing, or deleting a student bus route within the transportation bus route application Transfinder. This bus route request form should include the reason a bus route needs to be added/edited/deleted, anticipated additional expenses for the District, effective date, requestor's name and date, and approval's name and date. This will assist the Transportation Department in enhancing its oversight controls in bus routing and planning.***

Response

The Transportation Department will develop an off-line approval process to manage requests for changes, specifically for non-day-to-day requests. The changes to be documented will be adding or deleting a route/vehicle as these changes impact the budget and the transportation company resources by November 14, 2022.

Recommendation #9

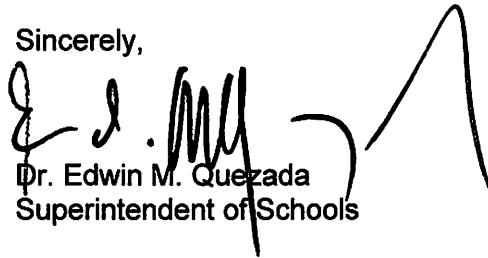
We analyzed the user permission reports of the bus routing applications Transfinder and noted that the Transportation and Dispatchers had the same administrative user access rights to create/modify bus routes, roles, maps, databases, contractors, vehicles, and passwords. This creates a risk in the bus route development and monitoring process as edits made by the Dispatchers to the bus routes, maps, contractors, and vehicles may become undetected by the Transportation Director. We also analyzed the user permission reports of the bus routing applications Viewfinder noted that the users had the same generic password to access the application. This creates a risk as the user passwords can be easily used by multiple people or guessed by unauthorized users to access student personal identifiable information.

- ***We recommend that the Transportation Department review the user permissions in Transfinder and revise the access to the Dispatchers to reflect their current job responsibilities and ensure proper segregation of duties in the bus routing development and monitoring process. The Transportation Department should explore the software capabilities in Viewfinder to implement strong password policies and password change frequencies to avoid the usage of generic or default passwords. This will reduce the risk of unauthorized access to the bus routing system and student information.***

Response

The Transportation Department will ensure only senior dispatchers have Routefinder access levels rights to conduct routing and monitoring activities. Other team members will only have Viewfinder access rights to review route information and address inquiries. These changes should address the segregation of duties concerns. The Transfinder products used by the Transportation department will be reviewed to ensure their functionalities can accommodate strong password policies. All staff will be instructed to update their passwords following industry standards, policies, and best practices.

Sincerely,

A handwritten signature in black ink, appearing to read 'E. M. Quezada', with a large, sweeping flourish extending to the right.

Dr. Edwin M. Quezada
Superintendent of Schools