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Office of the State Comptroller Report of Examination: Payroll and Leave Accruals (2019M-93)

East Irondequoit Central School District Corrective Action Plan

The Board of Education has reviewed the Report of Examination I 2019M-93 Payroll and Leave Accruals issued by your office.

District Action Proposed on Each Specific Recommendation

For each recommendation included in the audit report, the following is our corrective action(s) taken or proposed actions.

Audit Recommendation #1: Consult with the District's attorney or outside legal counsel to review the identified overpayments and where appropriate take actions to recover those funds.

Implementation Plan of Action: The School District recovered the overpayments referenced in the audit from District employees and resolved the payroll discrepancies cited in the audit. The school district is implementing payroll procedures to avoid any such overpayment in the future. However, in the unlikely event of an overpayment in the future, the school district will consult with its attorney to review any overpayment and take appropriate action to recover any such funds.

Implementation Date: March 14, 2019

Person Responsible for Implementation: Deputy Superintendent

Audit Recommendation #2: Establish comprehensive payroll and overtime policies.

Implementation Plan of Action: The District is establishing written payroll and overtime procedures in the form of Administrative Regulations.

Implementation Date: March 31, 2020

Person Responsible for Implementation: Deputy Superintendent, Asst. Superintendent for Human Resources

Audit Recommendation #3: Establish written procedures for processing and monitoring payroll-related payments to ensure they are accurate, supported and in accordance with collective bargaining agreements, individual employment contracts or Board resolutions.

Implementation Plan of Action: The District is establishing written payroll and overtime procedures in the form of Administrative Regulations. These regulations will include procedures to process and monitor payroll-related payments in accordance with collective bargaining agreements and individual employment contracts.

Implementation Date: March 31, 2020

Person Responsible for Implementation: Deputy Superintendent, Asst. Superintendent for Human Resources

Audit Recommendation #4: Establish an overtime policy and procedures and document prior approval and justification for overtime work performed and ensure that employees record start and end times on their time sheets.

Implementation Plan of Action: The School District is establishing written payroll and overtime procedures in the form of Administrative Regulations which will include completion of time sheets and prior approval for overtime. The District is also preparing an electronic program for overtime approval which will include identification of basis for overtime.

Implementation Date: March 31, 2020

Person Responsible for Implementation: Deputy Superintendent, Asst. Superintendent for Human Resources

Audit Recommendation #5: Develop and implement written procedures for maintaining leave accrual records and ensure that accurate information for accruals is maintained and monitored.

Implementation Plan of Action: The School District is establishing written payroll and overtime procedures in the form of Administrative Regulations which will include maintaining and monitoring leave accrual records.

Implementation Date: March 31, 2020

Person Responsible for Implementation: Deputy Superintendent, Asst. Superintendent for Human Resources

Audit Recommendation #6: Consider using an electronic time keeping and leave accrual system for those employees currently maintaining these records manually.

Implementation Plan of Action: The School District is implementing an electronic time keeping system in departments which currently maintain these records manually.

Implementation Date: Central office – September 30, 2019; Remainder of district – September 30, 2020

Person Responsible for Implementation: Deputy Superintendent, Payroll Supervisor

Audit Recommendation #7: Communicate overtime, lunch and break rules, policies and procedures to District employees.

Implementation Plan of Action: Upon completion of the School District's Administrative Regulations related to payroll and overtime procedures, the Regulations will be provided to staff with written acknowledgment from each employee.

Implementation Date: April 15, 2020

Person Responsible for Implementation: Deputy Superintendent, Asst. Superintendent for Human Resources

Audit Recommendation #8: Ensure that the employees [the Deputy Superintendent] supervises have properly and accurately computed and recorded overtime and leave usage on their time sheets prior to approving the time sheet.

Implementation Plan of Action: The School District is switching to an electronic time keeping system which will eliminate the math errors which occurred with a manual payroll system.

Implementation Date: April 3, 2019

Person Responsible for Implementation: Deputy Superintendent

Date Corrective Action Plan Adopted by the Board of Education: January 14, 2020

Respectfully Submitted,

Mary E. Grow
Superintendent of Schools