



One Larkin Center
Yonkers, New York 10701
Tel. 914 376-8100
Fax 914 376-8116
equezada@yonkerspublicschools.org

March 30, 2020

New York State Education Department
Office of Audit Services
89 Washington Avenue
Room 524 EB
Albany, NY 12234

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 School District hereby submits a Corrective Action Plan for the Risk Assessment Update Report which is required under Section 170.12 of the Regulations of the Commissioner of Education in response to issues identified in the 2019/2020 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, Annual Risk Assessment Update Pertaining to the Internal Controls of District Operations, November 2019."

Recommendation #1

The District has not established a process for Building and Grounds employees to receive written approval from their direct Supervisors prior to working overtime. We recommend that the Building and Grounds Department develop a weekly overtime schedule indicating the projects, applicable budget accounts codes, custodians, and hours of required overtime. The Buildings and Grounds 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 nonemergency overtime is provided for in the budget.

Response

The Yonkers City School District (YCSD) continues its efforts to monitor all non-emergency overtime payments and enforce the Board of Education policy number 6850-R overtime expenditures regulation. The Buildings and Grounds department will update the process used to provide non-emergency overtime and continue to properly document overtime expenditures.

Recommendation #2

All District employees should document their leave requests on the Absent Request Form. The District employees should obtain written pre-approval for personal and vacation days from their respective building level supervisors. This pre-approval should be documented on the standardized employee Absent Request Form prior to being entered into Ceridian.

The District should consider having its internal auditors perform quarterly or semi-annually reconciliations of the date, amount, and type of leave days recorded in Ceridian to the date, amount, and type of leave days reported on employee Absent Request Forms and the building level attendance reports. This review process should also be documented and communicated to the Manager of Administration.

Response

The Yonkers City School District (YCSD) agrees with the recommendation.

Recommendation #3

All fixed assets should be recorded in the District's Property Ledger at the purchase price as indicated on the applicable invoice. The District should designate the employee who performs the physical inspections to review the accuracy of the fixed asset data entry within the inventory schedule. The review function should be conducted on a monthly basis by reconciling the information reported on the warrant reports and applicable invoices to the information reported on the inventory schedule. Any discrepancies should be investigated and communicated to the Information Technology Director.

Response

The Finance department will begin running monthly invoice reports for the YCSD newly received items. This will allow us to reconcile purchase prices on the District's Property Ledger. Any discrepancies will be investigated and reported to department directors.

Recommendation #4

The District should implement consistent procedures for all buildings that allow entrance to visitors. According to the National School Safety and Security Services, school access controls should include, but not limited to, the following:

1. Each building should have a designated secured single point of entry to be used by all visitors, students or other non-staff. Signs should be placed identifying the doors to be used to enter the building. All other exterior doors should be noted as Secure Doors. Unauthorized entrance through a Secure Door may be considered trespassing.
2. Each building should consider use of a camera, intercom, and buzzer at the school main entrance. Visitors should be asked to state their name and purpose of their visit. The building greeter should confirm the purpose of the visit prior to entry.

3. Visitors who are not recognized should be required to provide government issued identification.
4. Visitors who do not have an appointment should not be allowed to enter the building, or in some cases may need to wait a considerable time before being allowed entry.
5. Parents/Guardians coming to a building to drop-off their child for late entrance, to drop off belongings for their child, to pick-up their child for appointments, or pick-up their child in the case of emergency situations should be expected to follow the same procedures.
6. Upon entrance, all visitors should sign-in, note the time of entrance and receive a badge. The badge should state their name, date and destination. The badge must be visible at all times.
7. Each building should train its school staff, including support personnel, to greet and challenge strangers. Staff should be trained to at least report strangers to the office if they do not feel safe in approaching someone, they believe to be an intruder.
8. All visitors should sign out, note the time and exit the building from the main entrance.

Response

1. The District has a "One Door Policy" that must be enforced by each building in the district. Also a memo is sent to all administrators regarding the policy every August.
2. All buildings have cameras, buzzers at the main entrance which must be locked at all times. All buildings cited in the memo have since been upgraded to include cameras at the exterior and interior entrance points as well as new door buzzer releases and intercoms. The YCSD staff must inquire as to the nature of the visit and proceed accordingly.
3. Photo identification must be presented and sign the visitor log book which are provided at the front desk/main office.
4. YCSD staff will inquire as to the nature of the visit and proceed accordingly, i.e. contact administrator.
5. Procedures must be followed regardless of the nature of visit.
6. All schools have log in books at the front desk/main office.
7. If a visitor is suspicious or has refused to follow procedures, staff will immediately contact an administrator for assistance or if applicable, use established "code" over walkie/radio to request assistance.
8. Visitors must be accompanied by an administrator or staff member at all times.

Recommendation #5

The School Safety and Security Department should review the results of our analysis and confirm the reasons surrounding these discrepancies between the building access and financial application systems. If the discrepancies pertain to former employees or duplicate entries, the School Safety and Security Department should deactivate the

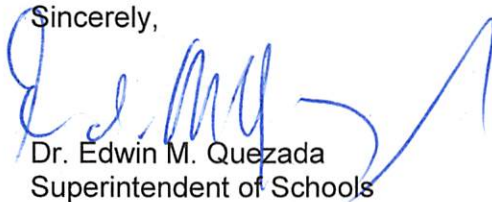
access rights to these cardholders. The District should establish a process whereby the Building Principals inform the School Safety and Security Department of any retirements, lay-offs, resignations, etc. in order to deactivate their access rights in a timely manner. It is also recommended that the Safety and Security Department reconcile the cardholder listing to the active employee listing in Ceridian at the end of each year and update the card holder databases accordingly.

Response

The list that was provided was from an older system that only Security can access, but they cannot update the information. Those employees' access does not necessarily match what is in the current access system, CCure.

A review of all employees terminated since July 2019 was completed and access was removed in CCure. Human Resources will now deactivate access on a monthly basis for all terminated employees. Employees who are being removed for disciplinary reasons will have access removed or updated immediately. Human Resources will also update access on a monthly basis for all employees who transfer work locations.

Sincerely,



Dr. Edwin M. Quezada
Superintendent of Schools