



March 22, 2019

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

Dear Mr. Cushin:

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

The Yonkers City School District (YCSD) 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 November 2018 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 2018."

Human Resources

Recommendation #1

Employee evaluations are used as a tool by Administrators to identify employees' strengths and weaknesses, document personnel decisions (including promotions, layoffs and transfers), and to meet legal requirements. The District should continue its efforts to evaluate the employees on an annual basis to adhere to the respective employee bargaining unit agreement or contract. The District should include all employee evaluations in their respective employee personnel files.

Response

The Yonkers City School District continues its efforts to evaluate the employees on an annual basis to adhere to the respective employee bargaining unit agreement or contract.

Benefits

Recommendation #2

The Benefits Department should obtain documentation, including marriage certificates, birth certificates, and social security numbers from District employees to support their insurance coverage elections prior to transmitting any changes in benefits to the insurance carriers.

Response

The Benefits Department made it a requirement for the employee to supply copies of birth certificates, marriage certificates and social security cards to support their insurance coverage selections prior to transmitting any changes in benefits to the insurance carriers.

Purchasing and Related Expenditures

Recommendation #3

The District should consider updating its Policy 6830 – Employee Reimbursement to provide for employees to submit to the Accounts Payable Department certificates of attendance or other contemporaneous documentation supporting the employees' attendance at conferences. This will enhance the District's controls over employee reimbursements by ensuring that the required documentation is provided and reviewed prior to the payment processing.

Response

The District is in the process of updating the employee reimbursement procedures.

Fixed Assets

Recommendation #4

The District should continue its efforts to reconcile the property ledger to the third-party consultant inventory observations and document the circumstances which resulted in those items being marked missing. The District should assign an employee separate from the Information Technology Department (Inventory Control) to conduct walk-through observations and verify whether the fixed asset tags are properly affixed to newly acquired equipment. As an alternative Nawrocki Smith can perform this observation on behalf of the District. The observation function should be conducted on an annual basis during the month of March and the results should be documented and communicated to the Information Technology Department (Inventory Control). Any exceptions should be investigated and corrective action should be implemented in a timely manner.

Response

We are still in the process of reconciling the missing items from the third-party consultant. We are researching for a new inventory control system that will address the issues.

Extraclassroom Activity Fund

Recommendation #5

The District should consider reviewing and updating, where needed, the District's extraclassroom activity training and guidance pertaining to the process of student involvement and attendance in fundraising, deposits, disbursements, sales tax, and accounting procedures.

Response

Pursuant the recommendation of this report, the District began the process of reviewing and updating the extraclassroom activity fund manual. The Training was provided to central treasurers, faculty advisors and principals pertaining to the process of student involvement and attendance in fundraising, deposits, disbursements, sales tax, and accounting procedures. In addition, the Manager of Administration will oversee the club chartering, fundraising events, and internal controls.

Transportation

Recommendation #6

The Transportation Department should continue its efforts in finalizing the documented guidelines pertaining to transportation planning, administering, purchasing, contracting, routing, and accounting and reporting of transportation services. The documented procedures should be reviewed and updated annually to maintain relevance and reflect regular changes in the Transportation Department. Nawrocki Smith provided the District with narratives in this regard that should serve as a supplement to the existing and draft transportation guidelines.

Response

The Director of Transportation documented YCSD guidelines pertaining to transportation planning, administering, purchasing, contracting, routing, accounting and reporting of transportation services; each topic was addressed using a single subject binder currently available in the Director's office.

Recommendation #7

The Transportation Department should develop a process along with Southern Westchester BOCES and parentally placed schools to obtain student attendance records to support the transportation services reported on the invoices submitted to the District for payment. This will assist the Transportation Department in verifying the accuracy of the reported services.

Response

The Out of District/SWBOCES students' attendance information is currently reported to the Special Education Department. The District will develop a process by which all attendance records will be shared with the Transportation Department.

Recommendation #8

The Transportation Department should obtain confirmation from each vendor that all drivers currently transporting students are in compliance with 19A requirements. The Transportation Department should also request from its transportation vendors at the beginning of each school year updates of their bus driver listings and abstracts. The Transportation Department should also consider requesting from its transportation vendors complete copies of a sample of bus driver DMV 19A files and perform spot checks of their files to ensure compliance with DMV 19A requirements.

Response

We are currently in compliance with the detailed recommendation. We obtained a detailed worksheet from our contracted vendors which details all the registered drivers abstract. "Spot checks" will be done quarterly in order to ensure that the drivers are within NYS Department of Motor Vehicles compliance. We also receive Article 19A- Notice of Disqualifications and Requalification Notices from NYS DOT; we immediately communicate with the bus companies who keep us abreast on the driver's status and compliance details.

Recommendation #9

The Transportation Department should maintain evidence of CPR, pre-service and refresher course training certifications, and physical performance evaluation results for all bus monitors on file. The Transportation Department should also maintain a bus monitor file checklist to review and verify the existence of the aforementioned documents.

Response

The Transportation Department reorganized all the bus monitor physical files and all NYS mandated training which is in compliance. They are currently working with the medical staff and Manager of Administration to develop a plan for CPR district wide training.

Recommendation #10

The Transportation Department should develop a process whereby the transportation Bus Dispatchers or Safety Officers document bus student attendance three (3) times per year on a random sample of bus routes. The data collected should be analyzed to assess the necessity of bus routes, bus capacity, and applicable bus stops and for trends and planning needs.

Response

This recommendation requires further review with the Administration Team, Legal Team, Human Resources and CSEA Union Representatives to develop a new practice.

Recommendation #11

According to the New York State Education Law Section 3623, the Transportation Department and the contracted bus companies should perform a minimum of three (3) drills to be held on each school bus during the school year, the first to be conducted during the first seven days of school, the second between November 1st and December 31st and the third between March 1st and April 30th. These drills should not be conducted when buses are on routes. The Transportation Department should certify on the annual report to the State Education Department that the District has complied with this subdivision.

Response

The Transportation Department reorganized all related files and is in compliance with New York State Education Law Section 3623.

Recommendation #12

The Transportation Department should request and obtain the red light camera reports on an annual basis from the City of Yonkers Police Department. This will assist the Transportation Department to review the traffic violations or crashes occurring at intersections from the bus companies. Based on the review results, the Transportation Department should assess corrective action plans in the bus route schedules or with the bus driver assignments.

Response

The Director of Transportation presented the recommendation to Mr. Brian Scheduler, YPS Director of Safety who can provide further guidance on who to communicate with from the City of Yonkers Police Department to obtain the report.

Cybersecurity**Recommendation #13**

The Information Technology Department should develop controls to encrypt and/or password protect information that flows in and out of the system through emails. Encryption provides another level of security for the data in case someone gains access to the email. Since the data is encrypted or password protected, the information may be inaccessible to unauthorized use.

Response

We are in the process of looking into various encryption programs to protect sensitive data that will impact all transfer methods. In addition, we will look to include, as an interim solution, the use of password protected data when being transferred via email or other means, in the training curriculum mentioned in Item 19.

Recommendation #14

The District should develop and provide periodic cybersecurity awareness training for all employees including new hires, Information Technology Department, and job positions that handle PII. The training should explain the proper rules of behavior for using information technology systems, the insider type of threats from a cyber-security perspective, and the implications of a cyber-security breach. The training should also include guidance on use of social media, Bring Your Own Device (“BYOD”), and how to respond to a phishing or ransomware attacks.

Response

The Technology Department will work with the Instructional Support Team to develop a curriculum along with a schedule and alternative delivery methods to address the above mentioned awareness trainings.

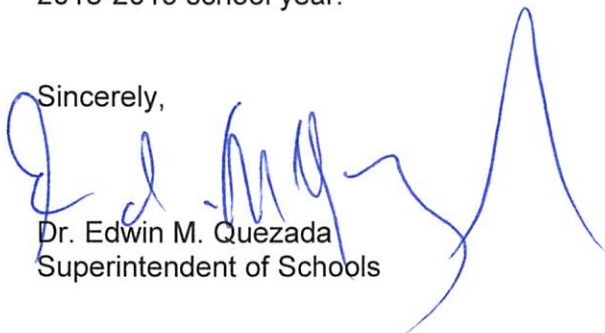
Recommendation #15

The Information Technology department should develop an intrusion detection system (IDS) to inspect all inbound and outbound network activity and identify suspicious patterns that may indicate a network or system attack from someone attempting to break into or compromise the District’s network. By reviewing the recorded activity and any potential intruders into the network, the Information Technology Department will be able to determine if the firewall or IDS settings will indicate potential attacks or other problems that need to be addressed.

Response

We are in the process of implementing the Sophos Intrusion Detection System to provide the functionality mentioned above. We fully expect to have this fully operational before the end of the 2018-2019 school year.

Sincerely,

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

Dr. Edwin M. Quezada
Superintendent of Schools