BOARD OF COOPERATIVE EDUCATIONAL SERVICES
OF NASSAU COUNTY

TO: Mrs. Susan Bergtraum, Board President
Mr. Martin R. Kaye, Chairman of the Audit Committee

Dr. Robert R. Dillon, District Superintendent
Dr. Roxanne Garcia France, Associate Superintendent for Curriculum, Instruction and Educational Services
Mr. James R. Widmer, Associate Superintendent for Business Services
Mr. Anthony J. Carfora, Executive Director
Dr. Valerie C. D'Aguanno, Executive Director
Mr. Anthony N. Fierro, Executive Director
Ms. Patricia A. Schwetz, Executive Director
Dr. Carla Theodorou, Executive Director

FROM: Ms. Barbara Golemme, Internal Auditor

RE: Review of Regional Summer School Program

DATE: January 21, 2020

FINAL AUDIT REPORT

Please see corrective actions from Ms. Judith A. Hynes, Assistant Director RSIP at the end of this report.

The Internal Audit Department has conducted multiple audits over the past few years of the Regional Summer School (RSS) for the purpose of reviewing the procedures and practices that are followed in that program to ensure that those practices demonstrate good internal controls.

This audit focused specifically on the RSS's staff orientation and registration payrolls covering the period of June 16, 2019 through June 30, 2019.

General Background Information: This payroll period deals only with those programs that have either an orientation or registration during the period of June 16, 2019 through June 30, 2019. Each of the payrolls will follow the standard semi-monthly payrolls; however, the RSS's payrolls lag by one pay period. This methodology is most practical in this instance because it generally affords the RSS program, as well as the Nassau BOCES Payroll Department, additional time to process the payroll.

The July 15, 2019 payroll is a relatively small payroll with the following statistics:

a. There were 489 employees that were actually paid.
b. Fifteen of these employees were paid for more than one job code.
c. The total payroll for CoSer 443 for this period was $87,734.64.

Audit Scope: All timesheets covering the July 15, 2019 payroll for the RSS IPAs were received directly from RSS staff and were used as the basis for the testing. In total, we examined twenty-one district's timesheets out of a total of twenty-eight district's timesheets. The sample tested represented 75% of the timesheets for all school districts that had payroll during our test period.

It is important to note that included in the total payroll for CoSer 443 are Regional Schools and Instructional Programs (RSIP) salaried employees allocated to the RSS program, and those timesheets were not included in our statistics.

Audit Objectives: 1. To ensure that all payments made to the employees follow the terms and agreements for all IPAs tested.

2. To identify any potential issues that could arise based on the audit procedures followed.

Audit Procedures Followed: 1. All RSS Fiscal 2020 matrixes were reviewed for the following criteria:

a. Authorization for all relevant data included on the matrix, evidenced by a signature and date of a district administrator. This can be the district superintendent, assistant superintendent, board president or other authorized administrator who can legally bind the district to the terms included on the matrix.

b. The matrix is included in the contract between Nassau BOCES and the district, labeled as Appendix A.

c. Attachment A was prepared directly from the matrixes reviewed to illustrate each of the programs included in the Fiscal 2020 RSS program. This schedule is required to provide a clear understanding of the number of programs in each district.

2. All timesheets for the July 15, 2019 payroll were reviewed for each of the IPA locations that were paid during that period. As noted above, the dates of actual work cover the period of June 16, 2019 through June 30, 2019.

Attachment B is the final Registration and Orientation Schedule that was supplied to the Internal Audit Department by RSS staff dated November 19, 2019. We received three different versions of the schedule, which delayed the completion of the audit.

This information was used to verify if the hours worked during June 16, 2019 through June 30, 2019 corresponded to the hours listed on the employee's timesheet, as well as agreeing with the day and hours that were included on the Registration and Orientation Schedule.

3. The hours listed on the timesheet were then compared to the exact hours the employee was paid for on July 15, 2019.
4. Attachment C was prepared to summarize the findings of the twenty-one district programs that were tested.

Audit Finding #1: Five out of the ten employees paid in Plainview-Old Bethpage IPA928 were paid more than the six-hour timeframe noted on Attachment B. This finding indicates that there is no specific oversight on the hours paid and no indication on the timesheet as to why those five employees exceeded the hours indicated on Attachment B.

Audit Recommendation #1: Since both the local program administrator, as well as the Nassau BOCES central office administrator sign off on the timesheets, additional hours worked over and above the authorized time should include justification for exceeding the specified timeframes.

Audit Finding #2: When we compared the timesheets for Roosevelt High School IPA961 to the actual payroll, we noted that two employees, #37787 and #17896, were paid out of IPA961, even though they were not listed on the timesheets for IPA961.

We verified that employee #37787 was coded in PeopleSoft HR to IPA961, so any hours that were worked would automatically be charged to IPA961, regardless of which IPA they worked.

We verified that employee #17896 was coded in PeopleSoft HR to IPA961 as of July 12, 2019; however, he was coded to IPA970A with an effective date of 6/17/2019 before the change.

When we examined the timesheets for Roosevelt Bridge at the High School IPA970A, we noted that both employees, #37787 and #17896, had used those timesheets to indicate the hour worked. This verified that the payment that they received was valid; however, as noted above, the incorrect IPA was charged.

The two employees that were included on the IPA970A timesheets, but were paid out of IPA961, worked on June 18, 2019 (#37787) and June 19, 2019 (#17896). Neither of those dates were orientation dates for IPA961.

Audit Recommendation #2: The purpose of Attachment B is to provide an outline on what additional days and times that an employee can work in a program because those times have been authorized. Without an official calendar and timeframes, it is difficult to know if payment should be made.

Audit Finding #3: Uniondale High School IPA978 had one employee who was paid for three hours on June 17, 2019, and there was no orientation or registration listed on Attachment B for that date and, as such, the hours worked could not be verified.

Audit Recommendation #3: The purpose of Attachment B is to provide an outline on what additional days and times that an employee is expected and authorized to work. For IPA978, this could not be verified. An explanation on the timesheet could have provided some information; however, nothing was indicated.

Audit Finding #4: Uniondale Elementary School IPA976 and Uniondale Special Education at Walnut Street IPA976A had sixty-five employees, all listed on the timesheets labeled IPA976 and all worked on June 27, 2019 within the time period specified on Attachment B. We were able to verify which IPA they were paid from based on the actual payroll, even though it was a little confusing based on the IPA location listed on the timesheets.

There were nine employees also listed on timesheets labeled IPA976 who worked as REGIS (registration) on June 18, 2019 and June 20, 2019 from 5:00 p.m. to 8:00 p.m. The hours worked were listed correctly on Attachment B; however, June 18, 2019 and June 19, 2019 were listed on Attachment B, rather than the actual day that registration was listed on the timesheets.

Audit Recommendation #4: Timesheets should be correctly labeled and the dates and times for orientation and registration should also correspond to the actual dates worked.

Audit Finding #5: Uniondale Lawrence Road Middle School IPA977 had 26 employees who worked on June 17, 2019 for three hours each; however, that day was not listed on Attachment B as a workday.

Audit Recommendation #5: The orientation and registration information should be correctly updated on the schedule in order to ensure days that are listed on the timesheets are accurate and have been approved prior to the employee working.

Audit Finding #6: Valley Stream Central High School District IPA922 had nine employees out of eleven paid who worked on June 27, 2019 and June 28, 2019. Attachment B indicated that June 27, 2019 was the date for registration between the hours of 8:00 a.m. and 2:00 p.m.

In addition, five of the eleven employees who worked both days worked past the hours of 8:00 a.m. and 2:00 p.m.

Audit Recommendation #6: The purpose of Attachment B is to provide an outline on what additional days and times that an employee is expected and authorized to work. For IPA922, this could not be verified. An explanation on the timesheet could have provided some information; however, nothing was indicated.

Audit Finding #7: Baldwin PreK Program at Plaza Elementary School IPA975 is listed in the payroll file as Baldwin Elementary at the Middle School, which does not correspond to the name of the current program.

Audit Recommendation #7: When programs change from one year to the next, that information should be communicated to each of the departments within Nassau BOCES that capture and report on those programs. This communication is vital to maintain proper recordkeeping and eliminate unnecessary confusion.

Audit Finding #8: East Rockaway High School IPA898 had one employee who was paid for 6.75 hours on June 27, 2019, and there was no orientation or registration listed on Attachment B for that date and, as such, the hours worked could not be verified.

Audit Recommendation #8: The purpose of Attachment B is to provide an outline on what additional days and times that an employee is expected and authorized to work. For IPA898, this could not be verified. An explanation on the timesheet could have provided some information; however, nothing was indicated.

Audit Finding #9: When we compared the timesheets for Westbury Summer Reading K-2 Park Avenue School IPA986B to the actual payroll, we noted that two employees, #36494 and #36432, had not been paid out of IPA986B.

We traced and agreed their payment to IPA986C. Both employees were coded to IPA986C and were not recoded to IPA986B until 7/16/2019.

Both the underpayment and the overpayment will impact the total costs associated with both of those programs and will reflect an overbilling to one program and an underbilling to the next program. Since both programs are Westbury programs, the impact will be insignificant.

Recommendation #9: None required.

Audit Finding #10: When we compared the timesheets for Westbury SPED Program Park Avenue School IPA986C to the actual payroll, we noted that one employee #38046 was not paid for the time that she worked during our test period.

The PeopleSoft job data record was created on 7/12/2019; however, the PAR was dated August 1, 2019. This is not an issue because the employee was paid for their time in a subsequent pay period.

There were also four employees - #35023, #35254, #35048 and #25996 - who signed the IPA986C timesheets; however, all four were paid out of the IPA986D payroll. All the job records reflected IPA986D, even though all four of the employees signed in on the IPA986C timesheets.

Employee #35024 was paid out of IPA986C; however, they signed the IPA987 timesheet.

Recommendation #10: Tracing actual payrolls back to the timesheets is a step that is used to verify that the employee is being paid correctly. In this case, there were no payroll errors; however, we recommend that employees should sign in on the timesheets that correspond to current job records.

Audit Finding #11: The IPA979 matrix that we received directly from the RSS staff had changes indicated in red to the printed version for both the number of days and the amounts that were being paid for those days.

Recommendation #11: Whenever a change is made to the terms and agreements between the district and Nassau BOCES regarding specifics related to their RSS program, a new document should be created and officially signed by the district's representative.

Audit Finding #12: The Westbury school district had two different programs with the same IPA numbers as follows:

Westbury High School	IPA986
Westbury Science Program	IPA986
Westbury Middle School Bridge	IPA987
Westbury Middle School Rising 6th Graders	IPA987

Recommendation #12: Each program should have its own unique identification number in order to maintain an accurate accounting of the costs specific to each program. This also helps in defining specific parameters for each program.

Audit Objectives: 1. To ensure that all payments made to the employees follow the terms and agreements for all IPAs tested. This objective could not be met due to Audit Findings #1, #2, #3, #4, #5, #6, and #8.

2. To identify any potential issues that could arise based on the audit procedures followed. This objective was met based on the recommendations in the report that focus on the need for accurate Orientation and Registration dates and times. Orientation and Registration dates should be established and communicated with each IPA before they occur. This would avoid any potential payment issues that could arise from missing or inaccurate information.

Listing of All Programs that Participated in the Regional Summer School Program For Fiscal 2020

	District Name	Program	IPA #	Comments
1	East Rockaway	HS	IPA898	
2	East Meadow	Elementary Bowling Green	IPA910	
3	East Meadow	HS - East Meadow HS	IPA910A	
4	Farmingdale	HS	IPA911	
5	Hicksville	HS	IPA920	
6	Valley Stream CHSD	HS	IPA922	
7	Port Washington	Schreiber HS	IPA923	
8	West Hempstead	HS	IPA924	
9	Glen Cove	HS	IPA925	
10	Hempstead	HS	IPA926	
11	Hempstead	HS Bridge Program	IPA926A	
12	Carle Place	Elementary/MS	IPA927	
13	Plainview Old Bethpage	Mattlin Middle School	IPA928	
14	Hicksville	Elementary	IPA930	
15	Lawrence	HS	IPA931	
16	North Shore	HS	IPA933	
17	North Shore	MS-Remedial Math	IPA934	
18	Rockville Centre	PreK William S. Covert School and Bridge	IPA938	
19	Rockville Centre	K-8 Program Hewitt	IPA939	
20	Rockville Centre	MS School Repeater - South Side HS	IPA939A	
21	Bethpage	Elementary/JFK MS	IPA940	
22	Rockville Centre	HS	IPA941	
23	Valley Stream 24	Elementary Program William L. Buck	IPA942	
24	Oyster Bay - East Norwi	HS	IPA943	
25	Long Beach	HS	IPA944	
26	Long Beach	MS at the HS	IPA944B	
27	Plainedge	HS	IPA945	
28	Hempstead HS @100 M:	HS HSE Program Daytime	IPA947	
29	North Merrick	ES - Harold D. Fayette School	IPA948	
30	Elmont	Elementary Gotham Avenue	IPA950	
31	Elmont	Clara H. Carlson Elementary Enrichment	IPA950A	
32	Island Trees	ES Sparke	IPA951	
33	Valley Stream #30	Elementary Program Shaw Avenue	IPA952	
34	Port Washington	Paul D. Schreiber HS Enrichment	IPA953	
35	Roosevelt	HS	IPA961	
36	Uniondale	Rising Star Molloy	IPA969	
37	Roosevelt	MS	IPA970	
38	Roosevelt	Roosevelt Bridge at the HS	IPA970A	
39	Roosevelt	Elementary	IPA971	
40	Baldwin	HS	IPA973	
41	Baldwin	Cradle of Aviation	IPA974	
42	Baldwin	PreK at Plaza Elementary	IPA975	
43	Uniondale	Elementary @ Walnut Street	IPA976	
44	Uniondale	Special Education @ Walnut Street	IPA976A	
45	Uniondale	Special Education-Kellenberg	IPA978B	
46	Uniondale	MS @ Lawrence MS	IPA977	
47	Uniondale	HS	IPA978	
48	Uniondale	Music at HS	IPA978A	

Attachment A

Listing of All Programs that Participated in the Regional Summer School Program For Fiscal 2020

	District Name	Program	IPA #	Comments
49	Freeport	HS	IPA979	Matrix has changes for days and amounts in red. - See Audit Finding #11
50	Freeport	Special Education	IPA981L	
51	Massapequa	HS at Ames Campus	IPA982	
52	Massapequa	Music at HS	IPA984	
53	Westbury	HS	IPA986	
54	Westbury	Science Program	IPA986	Two programs with the same IPA - See Audit Finding #12
55	Westbury	HS Accelerated Academics	IPA986A	
56	Westbury	Summer Reading K-2 Park Avenue School	IPA986B	
57	Westbury	SPED Program Park Avenue School	IPA986C	
58	Westbury	English Language - Dual Learners Park Avenu	IPA986D	
59	Westbury	MS Bridge	IPA987	
60	Westbury	MS - Rising 6th Graders	IPA987	Two programs with the same IPA - See Audit Finding #12
61	Mineola	HS	IPA988	
62	Bellmore-Merrick	MS Bridge	IPA994	
63	West Hempstead	Elementary-Rising Star Special Education Pro	IPA995	
64	Bellmore-Merrick	HS at Grand Avenue	IPA996	
65	Malverne	HS	IPA997	
66	Island Trees	Island Trees HS @ Island Trees Memorial MS	IPA998	

Regional Summer School

	A	B	C
1	**District**	**Staff Orientation (Date & Time)**	**Registration (Date/s & Time)**
2	Baldwin Pre-K	6/27/2019 9:00-12:30	During the school year
3	Baldwin HS	During the school year	
4	Bellmore-Merrick	6/24/19 3:30 -4:30	7/1 and 7/2
5	Bethpage ES	7/3 11:00-12:00	6/8-6/11 Online; 6/12 and after on the phone
6	Carle Place	7/1/2019 3:30 - 4:30	N/A
7	East Meadow HS	6/26/19 - afternoon	6/27/2019 9:00-11:00
8	East Meadow Bowling Green	7/1/19 - 8:15 am	
9	East Rockaway	7/8/2019 - 8 - 12:30	6/24/2019
10	Elmont-Dutch	During the school year	During the school year
11	Elmont - Carlson	During the school year	During the school year
12	Farmingdale		7/2/19 8:00-1:00 pm
13	Freeport	6/26/2019 12:30 - 1:30	7/3/2019 - 10:00 am -3:00 pm
14	Freeport-Atkinson	6/20/2019 4:00 - 6:00	
15	Glen Cove	7/1/2019 10:00-12:00	7/1/2019 8:00-10:00
16	Hempstead HS	7/2/2019 9:00-11:00	6/27 & 6/28 8-12; 7/1 - 7/3 8-4; 7/8 - 7/10 8-4;
17	Hempstead Bridge	7/8/2019 9:00-11:00	6/27 & 6/28 8-12; 7/1 - 7/3 8-4; 7/8 - 7/10 8-4;
18	Hicksville	N/A	6/27& 6.28/19 7:30 - 5:00
19	Island Trees ES	6/17/2019 3:30 -4:30	
20	Island Trees HS	6/24/19 3:30-4:30	6/26 -6/28 8:00 - 3:00
21	Lawrence		6/25 -6/27 7:30 - 3:00
22	Long Beach	6/28/2019 12:00-1:00	6/27 & 6/28 8:00-12:00
23	Malverne	7/2/2019 9:00 -11:00	6/26 & 6/27 8 - 4; 7/1 & 7/2 8 - 4
24	Massapequa		6/27 & 6/28 8-11:30 and 10-2:30
25	Mineola		
26	North Merrick	6/18/2019 3:30 -4:30	
27	North Shore	7/8/2019 7:30 - 8:00	7/1/19 8:00-12:00
28	Oyster Bay		During the school year
29	Plainedge	6/24/2019 4:00 -5:00	
30	POB	N/A	6/28/2019 8:00 - 2:00
31	Port Washington		6/27 & 6/28 8:00 -3:00 & 8:00-2:00
32			
33			

Regional Summer School

	A	B	C
34	**District**	**Orientation (Date & Time)**	**Registration (Date/s & Time)**
35	Rockville Ctr HS	6/17/19 3:00-4:00 pm	7/1 & 7/2 8:00-12:00
36	Rockville Ctr Enrichment	6/20/2019 4:00:00 PM NOT HELD	7/1 & 7/2
37	Rockville Ctr Pre-K		
38	Roosevelt Elem	7/1/19 9:00-11:00	
39	Roosevelt HS	6/17 & 6/27 3:30 -4:30	7/1/19 3:00-7:00 pm; 7/2 9:00-1:00 pm
40	Roosevelt MS	6/17/19 4:00-5:00	7/1/19 & 7/2/19 8:00 -12:00 pm;
41	Uniondale ES	6/27/2019 9:00-12:00	
42	Uniondale HS	6/24/2019 4:00:00 AM NOT HELD	7/2 & 7/3 7:30 -1:00 pm
43	Uniondale MS	6/18/19 5:00-8:00 pm; 6/19/19 5:00-8:00 pm	6/26 5-8 pm; 6/27 & 6/28 9:00 -12:00
44	VS24	7/1/19 8:00-2:00	During the school year
45	VS 30	6/17/2019 3:15-5:15	
46	VSCHSD	6/29/2019 9:00-10:00	6/27/19 8:00 -2:30
47	West Hemp Elem		
48	West Hempstead	N/A	6/27 & 6/28 8:00 - 4:30
49	Westbury Elem	6/28/2019 8:00 - 2:00	
50	Westbury HS	7/2/19 - 12-2 pm	7/2/19 7:30-11:00 am

	Analysis of Timesheets for Regional Summer School Program					
	Testing Staff Orientation and Registration Dates Only					
	Covering the Timesheet Period of June 16, 2019 through June 30, 2019					
	School District Name	IPA #	# of Employees Tested	# of Employees whose hours were > hours allowed*		
1	Plainview Old Bethpage	928	10	5	See Audit Finding #1	
2	Plainedge	945	8	0		
3	Port Washington	923	9	0		
4	Roosevelt High School	961	11	0	See Audit Finding #2	
5	Roosevelt Bridge	970A	6	Undeterminable	See Audit Finding #2	
6	Roosevelt Middle School	IPA 970	9	0		
7	Uniondale High School	IPA 978	1	Undeterminable	See Audit Finding #3	
8	Uniondale Elementary (IPA976) and Special Education at Walnut Street (IPA976A)	IPA976 and IPA976A	74	0	See Audit Finding #4	
9	Uniondale - Lawrence Road Middle School	IPA 977	35	26	See Audit Finding #5	
10	Valley Stream 30	IPA952	22	0		
11	Valley Stream CHSD	IPA922	11	9	See Audit Finding #6	
12	West Hempstead High School	IPA924	6	0		
13	Baldwin PreK Program at Plaza Elementary School	IPA975	13	0	See Audit Finding #7	
ioroiftr	Bellmore-Merrick High School at Grand Avenue	IPA996	18	0		

	School District Name		IPA #	# of Employees Tested	# of Employees whose hours were > hours allowed*			
15	East Rockaway High School		IPA898	1	1	See Audit Finding #8		
16	North Merrick Elementary Program		IPA948	7	0			
17	Hicksville		IPA920	5	0			
18	Westbury Summer Reading K-2 Park Avenue School		IPA986B	28	0	See Audit Finding #9		
19	Westbury SPED Program Park Avenue School		IPA986C	48	0	See Audit Finding #10		
20	Westbury English Language - Dual Learners Park Avenue School		IPA986D	16	0	See Audit Finding #10		
21	Westbury Middle School Bridge		IPA987	6	0			
	Hours allowed were based on RSS Staff Orientation and Registration Schedule labeled Attachment B.							

nassau BOCES
Board of Cooperative Educational Services

BOARD OF COOPERATIVE EDCUATIONAL SERVICES OF NASSAU COUNTY

Regional Schools & Instructional Programs

To: Barbara Golemme, Internal Auditor

CC: Dr. Carla Theodorou, Executive Director RSIP

From: Judith A. Hynes, Assistant Director RSIP

Re: Corrective Actions to Audit of Regional Summer School

Date: January 21, 2020

Having reviewed the audit report and having conducted follow up conversations and emails the Coordinator of the Summer Program and our RSIP Personnel Clerk, the following are my corrective actions:

Finding #1 Corrective Action:

Registration for any summer program can run longer than the scheduled time based upon how many students and parents are waiting in line to register. Any additional hours or minutes beyond the estimated time will be noted on the time sheets.

Finding #2 Corrective Action:

Any additional days will be noted on Attachment B.

Finding #3 Corrective Action:

Any additional hours needed for registration will be noted on Attachment B if known prior to the time allotted; otherwise they will be noted on the time sheets.

Finding #4 Corrective Action:

Any additional hours needed for registration will be noted on Attachment B if known prior to the time allotted; otherwise they will be noted on the time sheets.

Finding #5 Corrective Action:

Any additional hours needed for registration will be noted on Attachment B if known prior to the time allotted; otherwise they will be noted on the time sheets.

Finding #6 Corrective Action:

Registration for any summer program can run longer than the scheduled time based upon how many students and parents are waiting in line to register. Any additional hours or minutes beyond the estimated time will be noted on the time sheets.

Finding #7 Corrective Action:

Any additional hours needed for registration will be noted on Attachment B if known prior to the time allotted; otherwise they will be noted on the time sheets.

Finding #8 Corrective Action:
Any additional hours needed for registration will be noted on Attachment B if known prior to the time allotted; otherwise they will be noted on the time sheets.

Finding #9 Corrective Action:
None required.

Finding #10 Corrective Action:
As recommended.

Finding #11 Corrective Action:
Verifying documentation to changes in the matrix will be attached as needed.

Finding #12 Corrective Action:
Additional IPA numbers/locations will be obtained for each program in a district.

Comments:

After the review of this report with the Regional Summer School staff, all efforts will be made to eliminate the changes that often occur during Orientation and Registration hours for the summer programs in each district. Any time worked that goes beyond the time previously decided for Registration in particular, will be noted on the time sheet and verified by the program Coordinator and the District Liaison (administrator) assigned to that district.

We thank Ms. Golemme for her time and effort in working through these issues and examining opportunities for improvement in the delivery of our services. The recommendations and corrective actions will make the program even more refined.