

# South Orangetown Central School District

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Superintendent of Schools  
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March 4, 2009

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Division of Local Government & School Accountability  
PSU – CAP Submission  
110 State Street, 12<sup>th</sup> Floor  
Albany, NY 12236

New York State Education Department  
[OAS@mail.nysed.gov](mailto:OAS@mail.nysed.gov)  
Office of Audit Services, Room 524 EB  
89 Washington Avenue  
Albany, NY 12234

**RE: Corrective Action Plan to State Comptroller's Report  
July 1, 2006 through April 15, 2008  
2008M-185**

For each recommendation included in the audit report, the following is our corrective action(s) taken or proposed. For recommendations where corrective action has not been taken or proposed, we have included the following explanations.

1. Audit Recommendation:

*District officials should adopt policies and procedures to establish user access controls that safeguard the District's computerized data and other IT assets. In addition, District officials should ensure that access rights are terminated on a timely basis.*

Implementation Plan of Action(s):

- a. The Director of Technology has implemented new policies related to passwords that have had a first reading July 1, 2008 by the Board of Education. **See attached policy.**

- b. In addition to the new password policy, we are implementing a procedure for automated timed lock-outs for staff computers.
- c. The District has implemented a new procedure that requires Human Resources to submit an "Account Termination Request Form" to the Technology Office to ensure that a separating employee's access to District technology resources is terminated in a timely manner. **See attached form.**
- d. As part of the District's 2008-09 Budget, the District hired an Accountant I which will enable further segregation of duties in the Business Office. This will eliminate the need for other staff to do transactions outside their job responsibilities.
  - o Access to the cash disbursement and payroll systems has been removed from the Treasurer and Deputy Treasurer.
  - o Access to the accounting module has been removed from the payroll clerk and senior account clerk and reassigned to the Accounts Payable and Accounting Departments, where appropriate.
- e. The District contracted with Southern Westchester BOCES to add, delete, or change user rights in the financial software system.
- f. Currently, the student management system used by the District does not include the auditing and logging of changes to user accounts. We have contacted the software company and have requested that it be included in future versions of the software. In addition, the District is reevaluating its current Student Management Software and is in the process of reviewing other software packages and will include this as a priority component in its selection process.

Implementation Date:

Items a, b, c, d and e have been implemented. For item f, a request has been made to have this included in a future version of the current software.

Person Responsible for Implementation:

Director of Technology and District Treasurer

2. Audit Recommendation:

*District officials should ensure that servers are located in an environment that is protected from heat and from water and fire damage. Access to server rooms should be monitored and restricted.*

Implementation Plan of Action(s):

- a. As noted in the walkthrough, the Tappan Zee Elementary School server ventilation was malfunctioning. As a result of the high summer temperature, the District kept the door open at the school to safeguard the instructional server from failing. All other servers were functioning properly and safeguarded. This server is a non-mission critical instructional server and does not directly pose a security risk to the District's integrity and does not contain financial, email or student management related information.

All mission critical servers (e.g. Central Office fileserver, email server, Financial server and Student Management server) are maintained in locked server rooms, remotely backed up, air-conditioned and do not have any direct risks of flooding from overhead pipes.

- b. As part of any future capital projects the District will seek to include environmental monitoring systems in each server room.

Implementation Date:

All server rooms during the audit period were located in an environment that is protected from heat and from water and fire damage. Access to the rooms is restricted.

Monitoring of rooms will be implemented as part of a future capital project.

Person Responsible for Implementation:

Director of Technology

3. Audit Recommendation:

*District officials should ensure that the District's backup data is maintained in a secure location.*

Implementation Plan of Action(s):

- a. The District implements a multi-tiered backup procedure to ensure both data backup redundancy and integrity. In particular, all mission critical servers (e.g. Central Office file server, email server, Financial server and Student Management server) have a direct attached tape backup unit (9 Tape Rotation Schedule) and are remotely backed up and stored at an off-site secured location, Southern Westchester BOCES.
- b. The District has amended its' current procedure to have all local backup tapes for mission critical servers stored in a fireproof safe located on district property. In

addition, all mission critical servers will continue to have their respective data backed up remotely and stored at SW BOCES.

Implementation Date:

The corrective action plan was implemented in the spring of 2008.

Person Responsible for Implementation:

Director of Technology

4. Audit Recommendation:

*District officials should periodically use the backup tapes to restore the system, to ensure the integrity of the process.*

Implementation Plan of Action(s):

- a. The District backup systems provide a morning email regarding the success of the nightly backup.
- b. As stipulated in the District's Service Level Agreement with BOCES, the "networking support team will be responsible for verifying successful operation of daily backup routines for all local backups located within the District and troubleshooting of any issues. They will also be responsible for periodic restoration of data from tapes to ensure backup tape integrity."

The District has amended the existing "Regulation for Data Backups and Disaster Recovery" to reflect the implementation of procedures that involve the quarterly restorations of select backup tapes to test the integrity of the District's backup systems.

Implementation Date:

The corrective action plan was implemented in the spring of 2008.

Person Responsible for Implementation:

Director of Technology

5. Audit Recommendation:

*District officials should make sure that all overtime is preapproved and documented.*

Implementation Plan of Action(s):

It needs to be clearly stated that no employee received payment for any overtime without a timesheet appropriately signed and approved by an administrator. No employee received a payment in error. The District, like all districts, used timesheets as supporting documentation to direct payment to an employee; the signature of the administrator was evidence that the overtime was assigned and worked by the employee and payment was due.

The District, as part of its review of its procedures, determined that the approval process should reflect separate approvals and as a result, on February 27, 2008, prior to the State Comptroller's examination, the Board of Education adopted a Board Policy #6190. **See attached policy.** The policy changed the procedures to require separate approval authorizing the work to be done and then verification that it was worked. It further requires that the Superintendent must approve any planned overtime that will exceed fifteen hours in a week. **See attached forms.**

It is also important to note that during 2007-08, the District instituted an additional internal control requiring the Claims Auditor to audit all timesheets and payroll calculations to ensure that all payments are proper.

Implementation Date:

Implementation of the corrective action plan started February 27, 2008. All forms and procedures have since been updated.

Person Responsible for Implementation:

Deputy Superintendent and District Treasurer

6. Audit Recommendation:

*District officials should institute a process to provide supporting documentation showing that overtime paid was actually worked.*

Implementation Plan of Action(s):

As part of the changes described above, supporting documentation is required to be submitted with each timesheet, such as work orders, facility use permits, etc.

The District will also be exploring the use of an electronic time keeping system.

Implementation Date:

The corrective action plan was implemented as of February 27, 2008.

Person Responsible for Implementation:

Director of Facilities and Payroll Department

7. Audit Recommendation:

*District officials should document changes in employees' work schedules.*

Implementation Plan of Action(s):

At the July 1, 2008 reorganization Board of Education meeting, the minutes state the standard hours of all employees.

The timesheets include a section that states the employee regular work schedule.

Implementation Date:

Implementation of corrective action has been completed.

Person Responsible for Implementation:

Director of Facilities and Payroll Department

8. Audit Recommendation:

*The Director of Facilities should ensure that timesheets clearly indicate the number of regular and overtime hours, if any, and District officials should instruct the payroll clerk to apply the appropriate rate when calculating employees' pay.*

Implementation Plan of Action(s):

The timesheets will require the Director of Facilities to clearly indicate the number of regular and overtime hours. **See attached forms.** Please note that during 2007-08, the District instituted an additional internal control requiring the Claims Auditor to audit all timesheets and payroll calculations to ensure that all payments are proper.

Implementation Date:

Implementation of the corrective action plan was completed with the changes of the timesheets.

Person Responsible for Implementation:

Director of Facilities and Payroll Department

9. Audit Recommendation:

*District officials should procure professional services in accordance with the Board's adopted policies.*

Implementation Plan of Action(s):

- a. The District does issue written Requests for Proposals for all licensed professionals such as architects, auditors, attorneys, etc. The District's Board Policy 5421 requires "that alternative proposals or quotations for goods and services shall be secured by use of written requests for proposals, written quotations, verbal quotations or any other method of procurement, which furthers the purposes of Section 104-b of General Municipal Law". At the time this was brought to our attention, the District immediately made corrective action by requiring written competitive quotes for all consultant/contracted services over \$3,000.
- b. The District will also modify its policy to specifically indicate that any service over \$20,000 requires Request for Proposals to be issued.

Implementation Date:

March, 2008 the corrective action was implemented.

Person Responsible for Implementation:

Purchasing Agent

10. Audit Recommendation:

*District official should enter into written agreements with all professional service providers. These agreements should clearly state the terms of the contract stipulating the services to be provided and the basis for compensation.*

Implementation Plan of Action(s):

For 2006-07 and prior years, the District had a form that was used to request Board approval of consultant services. The District revised its consultant procedures and utilizes an agreement that includes terms of the contract, stipulating the services to be provided and the basis for compensation. This agreement was provided to the examiner during the period of audit.

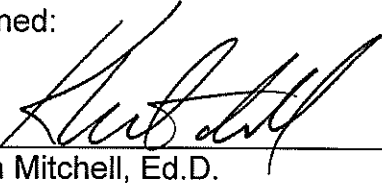
Implementation Date:

The corrective action was completed September, 2007.

Person Responsible for Implementation:

Director of Human Resources

Signed:



Ken Mitchell, Ed.D.  
Superintendent of Schools

Date:

3-5-05

**SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT  
BOARD OF EDUCATION  
160 VAN WYCK ROAD, BLAUVELT, NY 10913**

**EXTRACT OF MINUTES**

Board Members Present: Mrs. Pitruzzella, Mrs. Uhl, Mr. De Vincenzo, Mr. Jacobs, Mr. Spiro

**The following resolution was presented to the Board of Education on Wednesday, March 4, 2009:**

**Approval of District's Corrective Action Plan to the State Comptroller's Audit**

Motion by Mrs. Uhl Seconded by Mr. De Vincenzo

**BE IT RESOLVED** that the Board of Education, following review by its Audit Committee, approves the District's Corrective Action Plan in response to the Comptroller's Audit dated December 12, 2008, and the initiatives and undertakings described in the Superintendent's letter dated March 4, 2009 to the New York State Comptroller (a copy of said letter shall be incorporated by reference into the minutes of this meeting); and

**BE IT FURTHER RESOLVED** that a copy of this resolution shall be forwarded to the State Education Department.

***Motion to accept carried unanimously.***

I hereby certify that the foregoing annexed extract from the minutes of the Board of Education, South Orangetown Central School District, duly called and held on March 4, 2009, has been compared by me with the original minutes as officially recorded in my office in the Minute Book of said Board of Education and is a true, complete and correct copy thereof and of the whole of said minutes so far as the same relate to the subject matters referred to in said Extract.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said School District this 4th Day of March 2009

Seal

  
Theresa Campanella  
District Clerk

## **Password Policy**

The District will be implementing the following password policy based upon accepted industry standards. The adoption of a district password policy will ensure the security and integrity of district information and technology resources.

### **Enforce password history:**

Establishes the number of unique new passwords a user must use before an old password can be reused. The value of this setting will be set this value to 10 passwords.

### **Maximum password age:**

Establishes how many days a password can be used before the user is required to change it. Setting this too low can cause a frustration for district technology users; setting it too high gives potential attackers more time to determine passwords. This will be set to a maximum of 90 days.

### **Minimum password length:**

Establishes how short passwords can be. This will be set to a minimum of 8 characters.

### **Passwords must meet complexity requirements:**

Ensures password complexity is enforced. User passwords meet the following requirements:

- The password is at least eight characters long
- The password contains characters from the following:
  - English uppercase characters (A — Z)
  - English lowercase characters (a — z)
  - Base 10 digits (0 — 9)
  - Non-alphanumeric (For example: !, \$, #, or %)
- The password does not contain three or more characters from the user's account name

### **Password Standard Practices:**

Passwords should be kept confidential and must not be something that can be easily identified with the user.

**When choosing a Password:**

- Don't use passwords that are based on personal information that can be easily accessed or guessed
- Don't use words that can be found in any dictionary of any language
- Develop a mnemonic for remembering complex passwords
- Use both lowercase and capital letters
- Use a combination of letters, numbers and special characters
- Use different passwords on different systems

**In protecting your password:**

- Avoid writing it down and leaving it in your desk, next to your computer, or, worse taped to your computer
- Don't tell anyone your password(s) and watch for attackers trying to trick you through phone calls or email messages requesting that you reveal your passwords.

**SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT**

**Account Termination Request Form**

Please complete the form to request the termination of a former employee's access to network based resources. It is the responsibility of the employee's supervisor to inform the Technology Department in advance of any involuntary termination so appropriate arrangements may be made for the transfer of files and the timely closing of the account of the employee to be terminated.

\_\_\_\_\_  
**LAST NAME**

\_\_\_\_\_  
**FIRST NAME**

Building Assignment(s) \_\_\_\_\_

Position or Department \_\_\_\_\_

Date of Termination \_\_\_\_\_

Please indicate the application(s) the employee had access to:

PowerSchool

Finance Manager

IEP Direct

eMail

Welligent

VPN Access

Please indicate the district owned equipment provided to the employee:

Desktop

Laptop

Printer

PDA

Cell Phone

**NOTE ADDITIONAL CONSIDERATIONS:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
**Employee Supervisor SIGNATURE**

\_\_\_\_\_  
**DATE**

\_\_\_\_\_  
**Director of Human Resources SIGNATURE**

\_\_\_\_\_  
**DATE**

**Please return this form to:**

**For Technology Department use only:**

George Brady  
Director of Technology  
Technology Dept – TZHS

Date received: \_\_\_\_\_  
Date processed: \_\_\_\_\_  
Completed by: \_\_\_\_\_

## **POLICY 6190 OVERTIME PAY**

Employees who are subject to the wage and hours provisions of the Fair Labor Standards Act (non-exempt employees only) shall be paid overtime for approved work beyond forty (40) hours per week. The District's Human Resource Administrator in consultation with the School District Attorneys shall develop a regulation which shall include a list of exempt District employees. This list contained in this Regulation shall be reviewed annually and revised as appropriate. Weekly leave time taken by an employee, including breaks, personal leave, sick leave, bereavement leave and vacation time shall be excluded when calculating the forty hours. Overtime pay earned by an eligible employee shall be at a rate of one and one half (1½ ) times the employee's regular hourly rate of pay.

Personnel who are entitled to overtime pay pursuant to the terms of a Board authorized contract, collectively negotiated agreement or Board of Education policy shall receive such benefits in accordance with the provisions of such contract, agreement or policy.

An employee's immediate supervisor shall have the authority to allow an employees up to 15 hours of overtime pay weekly, provided that the same has been budgeted for. Beyond that limit, any overtime work (hours beyond forty (40) in one week) shall be approved in writing in advance by the Superintendent or his designee prior to the work being performed.

Date of Adoption: February 27, 2008

# SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

## OVERTIME CSEA – FORM #1:

### OVERTIME

*All overtime must be pre-approved in accordance with District Policy #6190, provided that the same has been budgeted for. The Administrator must approve the overtime in advanced of it being worked. If the overtime is greater than 15 hours in one week then the Superintendent or Designee has to approve.*

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This form should be used by members of the CSEA (Custodial and Maintenance positions).

#### ***I. Step 1 - Assignment and Approval:***

***The Administrator who is assigning overtime must complete the form electronically as follows in advance of the work being performed:***

- Name of Employee: Last, First
- Regular Hours: Shift hours normally worked
- Position: Custodial Worker, Custodian I, Maintenance Mechanic I, etc.
- Building: Location where overtime worked. TZHS, SOMS, CLE, TZE, WOS, etc.
- Payroll Date: Completed by the payroll department
- Overtime Date: Date in which overtime was performed
- Work Description: Specific job duty and location where duty was worked. Each duty must be on a separate line. If worked out of normal hours, it must be clearly noted.
  - Night Differential
  - Building checks
  - Facility Use by outside organizations
  - Facility Use by Athletic Department
  - Overtime required for capital construction
- Start Time: Time beginning overtime work
- End Time: Time ending overtime work
- Signature of administrator and Superintendent (if applicable)

#### ***II. Step 2 – Preapproval submitted to Payroll Department:***

The original signed form showing the assignment and approval of the work to be performed is sent to the Payroll Department the Friday before the overtime is worked. IF THIS IS NOT RECEIVED IN ADVANCE OF THE WORK BEING PREFORMED THE EMPLOYEE WILL NOT BE PROCESSED. The only exception is an unanticipated emergency that must be validated by Administration.

**III. Step 3 – Assignment to Employee:**

The copy of the form is given to the employee assigned to perform the work.

**IV. Step 4 – Certification of time worked by Employee and Administrator:**

- Upon completion of the assigned work the employee signs the form and submits to Administrator for their confirmation that the work was performed.
- If there is an unanticipated emergency the employee should inform the Administrator immediately that they need to work and then reflect the work on the time sheet for certification.
- All certified timesheets must be submitted with evidence that the work was performed, i.e. building check calendar, facility use permit including athletics and work orders.

**SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT**  
**2008-2009 Overtime Timesheet - CSEA**

EMPLOYEE NAME: \_\_\_\_\_  
 (Last, First)

POSITION: \_\_\_\_\_  
 (i.e. Maintenance, Custodial, etc.)

REGULAR HOURS: \_\_\_\_\_  
 (Shift)

BLDG/DEPT: \_\_\_\_\_  
 (i.e. T2HS, S0MS, CLE, TZE, W0S, etc.)

In accordance with [District Policy No. 6190 \(Overtime Pay\)](#) any time that an employee works over their normal day must be approved in advance by their administrator. Any time anticipated to be worked in excess of 15 hours in one week must be approved in advance by the Superintendent of Schools. **IF THE ADMINISTRATOR AND SUPERINTENDENT (if applicable) HAS NOT APPROVED THIS FORM PRIOR TO THE TIME WORKED, PAYMENT WILL NOT BE PROCESSED.**

Payroll Date			Total Overtime Hours						
	Overtime Date:								
Work Description & Rationale	Start Time	End Time	Sat	Sun	Mon	Tue	Wed	Thu	Fri
Total Hours									

The overtime listed above has been assigned and approved in advance to be worked.

\_\_\_\_\_  
 Administrator's Pre-Approval: Date Superintendent's or Designee's Approval (if applicable) Date

Payroll Department Use Only			
Account Code	Hours	Rate	Total
A1620.169-2 -0000 Custodial	O/T		
A1621.169-20-0000 Mainenance	O/T		
A1620.169-29-0000 Facility Use	O/T		
A2855.169-70-0000 Athletics	O/T		
H2110.160-00- Capital	O/T		

**CERTIFICATION:**  
 The overtime assigned above was worked by the employee.  
 Any exceptions have been noted.

\_\_\_\_\_  
 Employee's Signature Date

\_\_\_\_\_  
 Administrator's Approval Date

## SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT

### OVERTIME – FORM #2:

#### OVERTIME

*All overtime must be pre-approved in accordance with District Policy #6190, provided that the same has been budgeted for. The Administrator must approve the overtime in advanced of it being worked. If the overtime is greater than 15 hours in one week then the Superintendent or Designee has to approve.*

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This form should be used by all contract employees (except CSEA) working beyond their normal day, in accordance with the appropriate bargaining unit contract and Board approval.

#### ***I. Step 1 - Assignment and Approval:***

***The Administrator who is assigning overtime must complete the form electronically as follows in advance of the work being performed:***

- Name of Employee: Last, First
- Regular Hours: Hours normally worked
- Position: Clerical, Teacher Assistant, Aide, etc.
- Building: Location where overtime worked. TZHS, SOMS, CLE, TZE, WOS, etc.
- Payroll Date: Completed by the payroll department
- Overtime Date: Date in which overtime was performed
- Work Description: Specific job duty and location where duty was worked. Each duty must be on a separate line. If worked out of normal hours, it must be clearly noted.
- Start Time: Time beginning overtime work
- End Time: Time ending overtime work
- Signature of administrator and Superintendent (if applicable)

#### ***II. Step 2 – Preapproval submitted to Payroll Department:***

The original signed form showing the assignment and approval of the work to be performed is sent to the Payroll Department the Friday before the overtime is worked. IF THIS IS NOT RECEIVED IN ADVANCE OF THE WORK BEING PREFORMED THE EMPLOYEE WILL NOT BE PROCESSED.

#### ***III. Step 3 – Assignment to Employee:***

The copy of the form is given to the employee assigned to perform the work.

#### ***IV. Step 4 – Certification of time worked by Employee and Administrator:***

- Upon completion of the assigned work the employee signs the form and submits to Administrator for their confirmation that the work was performed.
- All certified timesheets must be submitted with evidence that the work was performed.

