

LAKE SHORE CENTRAL SCHOOLS

EVANS-BRANT CENTRAL SCHOOL DISTRICT

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August 24, 2021

The Board of Education
Evans-Brant (Lake Shore) Central School District
959 Beach Road
Angola, NY 14006-9782

Dear Board of Education Members:

This letter is being issued to provide the Board with an amended recommendation for corrective action, for issues noted in the internal auditor's report to the Board. The recommendations detailed herein were discussed by the District's Audit Committee on Wednesday August 4, 2021. We will address the findings and associated corrective action in the order that they appear in the internal audit report.

Completeness of Personnel Files (including I-9, W-4 and IT-2104 forms):

The District has two recently hired Human Resources Clerks, and will take the steps necessary to insure that both clerks are aware of the requirements for making certain that personnel files contain all required documentation. Further, the District will require that the clerk who enters employee payroll withholding information into the District's HR/Payroll software program then provide the withholding forms to the other clerk who will double check the information in the software and then file the forms in the employee's personnel file.

Implementation date: 8/18/21

Enrollment in NYSTRS – The District has completed the process to enroll both Human Resource Clerks in the NYSTRS Employer Reporting online program.

Implementation date: 8/18/21

Review of Form 1095s – The District will train the new Human Resources Clerks on the proper completion of IRS Forms 1095, and have them work with the District's insurance provider to make certain that forms are completed correctly.

Implementation date: 8/18/21

Coding of wages to non-payroll budget code – The District will remind its payroll processor (Erie 2-Chautauqua-Cattaraugus BOCES Central Business Office) staff that payroll must always be charged against payroll budget codes, even in the case of grants.

Implementation date: 8/18/21

Payout of longevity payments upon retirement – The District will follow the procedure of paying longevity payments owed to retiring employees at the point of retirement. While no instances of improper payments were noted in the audit findings, the District recognizes that the opportunity for error increases if different procedures are followed for different employees.

Implementation date: 8/18/21

Missing I-9 form – This finding was addressed in the first corrective action above.

Implementation date: 8/18/21

Withholding of employee contributions of vision, dental and legal insurance – The District will look to add clarifying language to the collective bargaining agreement to specifically include these insurance riders during its next negotiations process. The riders were all part of prior insurance plan coverage and when the District moved to a new plan for savings, the riders were added to the health insurance plan so that employees were afforded comparable insurance coverage. It was always understood that the employee contribution percentage would include the cost of the additional riders.

Implementation date: When next collective bargaining process with non-instructional employees occurs

Lack of signed Acceptable Use Agreements/Access by Retirees – The District will review this finding with its Technology Department and reiterate the need to have signed Acceptable Use Agreements on file for all current employees, and to follow District procedures to make sure that retiring employees no longer retain access to District programs.

Implementation date: 8/18/21

Errors in reporting on Forms W-2 – The District will review this finding with its payroll processing service, as the Erie 2-Chautauqua-Cattaraugus BOCES Central Business Office performs all payroll tax reporting and filing for the District. Additionally, the District will review W-2 Forms for retiring employees to insure that non-elective employer contributions to employee 403(b) accounts are not improperly reported.

Implementation date: 8/18/21

If you have any questions or concerns, please do not hesitate to contact me. Thank you in advance for approving the Corrective Action Plan as recommended.

Sincerely,

A handwritten signature in blue ink, appearing to read "Daniel W. Pacos". The signature is fluid and cursive, with the first name "Daniel" being the most prominent part.

Daniel W. Pacos

Assistant Superintendent for Administration & Finance