



TO: Audits/Budget and Finance Committee
FROM: Valerie Grey
SUBJECT: Board of Regents Oversight – Financial Accountability
DATE: February 24, 2011
STRATEGIC GOAL: Goal 5
AUTHORIZATION(S):

SUMMARY

Issues for Discussion

The following topics will be discussed with the Members of the Committee on Audits/Budget and Finance:

1. Review of the Monthly Fiscal Report
2. Completed Audits (Attachment I)

Reason(s) for Consideration

Update on Activities

Proposed Handling

Discussion and Guidance

Procedural History

The information is provided to assist the Committee in carrying out its oversight responsibilities.

Background Information

1. Review of the Monthly Fiscal Report
The Committee will be updated on the Department State Operations expenditure and revenue projections.

2. Completed Audits

The Committee is being presented with 20 audits this month. One of the audits examined the payment of health insurance at 20 school districts. A summary of the audits is attached. (Attachment I)

Audits are provided as follows:

Office of Audit Services

Developmental Disabilities Institute, Inc.
Fredonia Central School District ARRA Audit
Niagara Falls City School District ARRA Audit

Office of the State Comptroller

Beekmantown Central School District
Clarkstown Central School District
Florida Union Free School District
Galway Central School District
Geneva City School District
Health Insurance for Retirees (Central Islip UFSD, Huntington UFSD, Ithaca CSD, Kenmore-Tonawanda UFSD, Lakeland CSD, Lindenhurst UFSD, Long Beach CSD, Mamaroneck UFSD, Massapequa UFSD, Port Washington UFSD, Ramapo CSD, Rochester CSD, Sachem CSD, Saratoga Springs CSD, Smithtown CSD, Somers CSD, South Country CSD, Washingtonville CSD, Westbury UFSD, Yonkers CSD)
Homer Central School District
Hoosic Valley Central School District
New York City Education Department: Non-Competitively Awarded Contracts Follow-up Report
Oriskany Central School District
Riverhead Central School District
St. Francis De Sales School for the Deaf Follow-up Report
Solvay Union Free School District
Taconic Hills Central School District
Wyandanch Union Free School District

U.S. Department of Education

Kiryas Joel Village Union Free School District

New York City Office of the Comptroller

Monitoring of the School Food Safety Program by the Department of Education

Recommendation

For items one (Review of the Monthly Fiscal Report), and two (Completed Audits) no further action is recommended.

Timetable for Implementation

N/A

The following materials are attached:

- Summary of Audit Findings Including Audit Abstracts (Attachment I)

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Audit	Procurement	Claims Processing	Cash	Financial Reporting	Information Technology	Budgeting	Conflict of Interest	Medicaid Revenue Enhancements	Post Employment Benefits	Other
Office of Audit Services										
Developmental Disabilities Institute				√						
* Fredonia Central School District (footnote 2)										√
* Niagara Falls City School District (footnote 2)										√
Office of the State Comptroller										
Beekmantown Central School District	√					√				
Central Islip Union Free School District									√	
Clarkstown Central School District	√									
Florida Union Free School District	√	√								
Galway Central School District	√									
Geneva City School District								√		
** Homer Central School District										
Hoosic Valley Central School District					√					
Huntington Union Free School District									√	
Ithaca City School District									√	
Kenmore-Tonawanda Union Free School District									√	
Lakeland Central School District									√	
Lindenhurst Union Free School District									√	
Long Beach City School District									√	

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Audit	Procurement	Claims Processing	Cash	Financial Reporting	Information Technology	Budgeting	Conflict of Interest	Medicaid Revenue Enhancements	Post Employment Benefits	Other
Mamaroneck Union Free School District									√	
Massapequa Union Free School District									√	
New York City Department of Education: Non-Competitively Awarded Contracts Follow-up Report	√									
Oriskany Central School District			√							
Port Washington Union Free School District									√	
Ramapo Central School District									√	
** Riverhead Central School District										
Rochester City School District									√	
Sachem Central School District									√	
St. Francis De Sales School for the Deaf	√									
Saratoga Springs City School District									√	
Smithtown Central School District									√	
Solvay Union Free School District		√			√					
** Somers Central School District										
South Country Central School District									√	
Taconic Hills Central School District					√					
Washingtonville Central School District									√	
Westbury Union Free School District									√	
Wyandanch Union Free School District				√						
** Yonkers City School District										
New York City Office of the Comptroller										

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Audit	Procurement	Claims Processing	Cash	Financial Reporting	Information Technology	Budgeting	Conflict of Interest	Medicaid Revenue Enhancements	Post Employment Benefits	Other
* New York City Department of Education – Monitoring of the School Food Safety Program (footnote 1)										√
U.S. Department of Education										
* Kiryas Joel Village Union Free School District (footnote 3)							√			√
March 2011	6	2	1	2	3	1	1	1	18	4

- 1. Staff Training, Sanitation
- 2. ARRA Funds
- 3. Title I Funds

** No recommendations

The Department’s Internal Audit Workgroup met to review each of the audits being presented this month. Letters will be sent to all of the auditees reminding them of the requirement to submit a corrective action plan.

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Office of Audit Services		
Audit	Major Finding(s)	Recommendation/Response
<p>Developmental Disabilities Institute Audit Approved Persuant to Education Law Section 4410 CA-0305-01 10th Judicial District</p>	<p>It was determined that the School's net reimbursable expenses for the 4410 Preschool Program for the year ended June 30, 2002 were overstated by \$1,523,041 on the Consolidated Fiscal Report (CFR). The overstated expenses were primarily due to erroneously allocated salary expenses that are not supported by services provided to the preschool program, expenses that are not sufficiently evidenced by supporting documentation, and administrative expenses that are not considered reimbursable by the Department.</p> <p>The School also did not always provide all required therapies to students, progress reports were not always contained in the students' files, and the School therapist's files did not always contain required certification.</p> <p>Further, the School does not maintain proper controls over purchasing, accounts payable, petty cash, and accounts receivable functions. Payroll duties are not properly segregated and outstanding payroll checks are not properly investigated.</p>	<p>18 recommendations</p> <p>The report's recommendations focused on strengthening the policies and procedures regarding compliance with laws, regulations, contracts and CFR reporting provisions, as well as internal controls over purchasing and payroll.</p> <p><i>The School disagreed with the majority of the recommendations because they felt that the auditors' calculations and methodology were inaccurate and an unreasonable basis for distributing staff. The School also feels that the time in which the County chose to conduct the audit was representative of the operations of the programs because they were going through reorganization under bankruptcy protection.</i></p> <p>The Rate Setting Unit will use the results of the audit to establish</p>

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		audited tuition rates.
<p>Fredonia Central School District Use of American Recovery and Reinvestment Act (ARRA) Funds ARRA-0710-19 8th Judicial District</p>	<p>The District did not separately account for Education Stabilization Fund (ESF) expenditures in its accounting system, nor did they establish separate ESF expenditure codes in the General Fund. Personal service costs incurred were also not tracked separately in the accounting system.</p> <p>Personnel activity reports were also not prepared for four employees whose salaries were being partially paid for with ARRA Title I funding.</p> <p>The District did not have a process in place for ensuring compliance with federal requirements pertaining to minimizing time elapsing between receipt and disbursement of funds, and remitting interest earned on federal funds in excess of \$100 annually.</p> <p>Finally, the District's ESF Program Narrative and Summary Report for June 30, 2010 showed that 20 positions were saved or created; however, District records and their Supplemental Application indicated that 26 positions were saved or created. In addition, the ARRA-Title I Program Narrative and Summary Report for June 30, 2010 reported that 4 positions were saved or created, but District records show .75 of a position was saved or created.</p>	<p>4 recommendations</p> <p>The report's recommendations focused on strengthening the policies and procedures regarding ESF expenditure codes, personnel activity reports, procedures for federal requirements, and accurately reporting positions saved or created.</p> <p><i>The District agreed with the recommendations and has indicated that they will implement corrective action.</i></p>
<p>Niagara Falls City School District Use of American Recovery and</p>	<p>The District did not prepare semi-annual payroll certifications for four employees whose salaries were being paid for with ARRA-IDEA 611. In addition, personnel activity reports were not prepared for three employees; one was partially paid from</p>	<p>4 recommendations</p> <p>The report's recommendations focused on strengthening the</p>

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<p>Reinvestment Act (ARRA) Funds ARRA-0710-20 8th Judicial District</p>	<p>ARRA-IDEA 611, another one was partially paid from ARRA-IDEA 619, and the other was partially paid from ARRA-Title I. Further, personnel activity reports that were prepared for two employees did not coincide with payroll, and one did not account for the full FTE.</p> <p>The District also did not have a process for ensuring compliance with federal requirements, to include minimizing time elapsing between receipt and disbursement of funds, and remitting interest earned in excess of \$100 annually on federal funds. However, the District did not earn interest exceeding \$100 during this period.</p>	<p>policies and procedures regarding semi-annual payroll certifications, personnel activity reports, establishing procedures to address certain federal requirements, and verification that supporting documentation is accurate.</p> <p><i>The District agreed with the findings and has indicated that they will implement corrective action.</i></p>
Office of the State Comptroller		
Audit	Major Finding(s)	Recommendation/Response
<p>Beekmantown Central School District Budgeting Practices and Internal Controls Over Transportation State Aid 2010M-126 4th Judicial District</p>	<p>The District's budgets underestimated revenues by a total of \$3.6 million and overestimated expenditures by a total of \$10.5 million. As a result, revenues exceeded expenditures by approximately \$6.0 million over the last five years. In addition, the board of education's budgeting practices made it appear that the District needed to both raise taxes and appropriate fund balance to close projected budget gaps. In reality, the District's budgets resulted in operating surpluses in all of the last five fiscal years and none of the fund balance appropriated in those years was actually used. The District has accumulated fund balance that exceeds the statutory limit by approximately \$5.6 million and has levied more taxes than were needed to fund operations by that same amount.</p> <p>The board has also paid for compensated absences totaling \$571,191 over the last five fiscal years out of the general fund</p>	<p>6 recommendations</p> <p>The recommendations focused primarily on strengthening the policies and procedures regarding revenue and expenditure policies, the unreserved fund balance, using the excess fund balance to benefit taxpayers, and the employee benefit accrued liability reserve.</p> <p><i>The District agreed with the recommendations and has indicated that they will implement corrective action.</i></p>

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	<p>rather than the reserve fund for that purpose, which means this money was not spent to benefit taxpayers.</p> <p>Finally, one employee was directly responsible for all phases of the transportation State aid process with no oversight. As a result, two buses that were purchased during the 2007-08 fiscal year were not properly reported to the Department for approval.</p>	
<p>Clarkstown Central School District Legal Service Costs 2010M-168 9th Judicial District</p>	<p>The District has contracts with two separate legal firms, one as general counsel and one as counsel for labor relations, thus there is the potential for duplication of services in the terms and conditions stated in the two contracts. Neither contract was specific as to which type of labor relations each counsel would handle.</p>	<p>3 recommendations</p> <p>The recommendations focused on strengthening the policies and procedures regarding legal service providers, analyzing counsel needs to determine what legal services are needed, and obtaining proposals for legal services.</p> <p><i>The District agreed with the recommendations and has indicated that they will implement corrective action.</i></p>
<p>Florida Union Free School District Internal Controls Over Claims Auditing and Contractual Expenditures 2010M-226 9th Judicial District</p>	<p>The board of education appointed a claims auditor to audit and approve claims prior to payment. However, the claims auditor did not always perform an adequate review, and she did not always compare invoices to contracts or bid documents.</p> <p>Seven out of ten vendors who received payments totaling \$22,471 were reviewed to determine if the District sought</p>	<p>4 recommendations</p> <p>The report's recommendations focused on strengthening the policies and procedures regarding the claims auditor, competitive bidding, and sufficient documentation for invoices.</p>

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	<p>competition when purchasing from these vendors. The District did not seek competition for two of the seven vendors who received payments totaling \$81,828.</p> <p>Further, the District does not have sufficient information to determine whether the invoices for one of the remaining five vendors, who received \$23,310 in payments, matched the bid prices because the invoices were not sufficiently itemized.</p>	<p><i>The District has agreed with the recommendations and is in the process of implementing corrective action.</i></p>
<p>Galway Central School District Internal Controls Over Purchasing 2010M-171 4th Judicial District</p>	<p>The board of education adopted written purchasing policies and procedures outlining the purchasing process, including the procurement of goods and services. However, the policy did not require bid and quote documentation to be attached to the purchase orders for purchases under the bid threshold.</p> <p>District officials also did not always follow the board-adopted policies. As a result, over \$383,000 in purchases were either not properly reviewed, did not contain sufficient documentation, or were not properly audited.</p>	<p>5 recommendations</p> <p>The recommendations focused primarily on strengthening the policies and procedures regarding purchasing policies and procedures, and bid and quote documentation.</p> <p><i>The District agreed with the recommendations and has agreed to implement corrective action.</i></p>
<p>Geneva City School District Internal Controls Over Medicaid Reimbursement 2010M-152 7th Judicial District</p>	<p>The District is not properly processing its claims for Medicaid reimbursement. In the 2008-09 fiscal year, the District did not claim an estimated \$175,064 in potential Medicaid reimbursements for IEP-related services, Targeted Case Management (TCM), and TCM ongoing service coordination.</p>	<p>4 recommendations</p> <p>The recommendations focused primarily on strengthening the policies and procedures regarding the establishment of policies for new Medicaid requirements, documentation requirements, special education claims, and reconciling the amounts claimed for</p>

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		<p>Medicaid reimbursement.</p> <p><i>The District agreed with the recommendations and has indicated that they will implement corrective action.</i></p>
<p>Homer Central School District Software Cost Savings and the Composting Programs' Environmental Impact 2010M-190 6th Judicial District</p>	<p>The District realized cost savings of \$47,000 by using their free e-mail application instead of upgrading their old e-mail system.</p> <p>Further, District officials implemented a composting program at their intermediate school with grades three through six in the fall of 2009. As a result, the District now saves about \$1,500 annually through a reduction in tipping fees and the purchase of garbage bags.</p>	<p>There were no recommendations.</p>
<p>Hoosic Valley Central School District Internal Controls Over Information Technology 2010M-160 3rd Judicial District</p>	<p>There was an inadequate segregation of duties within the business office because the purchasing agent served as the system administrator for the automated financial accounting software. Additionally, the treasurer, senior account clerk, and business administrator, had full access rights to the computer system. The District's audit logs also contained insufficient information and they were not reviewed by District officials.</p> <p>Further, District officials have not performed a risk assessment to determine where IT risks exist. They also have not developed and implemented security awareness training to inform employees about District policies and standards. There were also areas concerning access controls in need of improvement.</p>	<p>6 recommendations</p> <p>The recommendations focused on strengthening policies and procedures regarding the segregation of duties in the business office, and IT security.</p> <p><i>The District agreed with the recommendations and has indicated that they plan to implement corrective action.</i></p>

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<p>New York City Department of Education (NYCDOE) Non-Competitively Awarded Contracts Follow-Up Report 2010-F-26 1st, 2nd, 11th, 12th, 13th Judicial District</p>	<p>An initial report was conducted in May 2009 to determine whether the NYCDOE complied with applicable procurement requirements when awarding non-competitively bid contracts. The NYCDOE was revisited in September 2010 to assess the extent of implementation of the recommendations from the initial report.</p> <p>It was determined that the NYCDOE has made significant progress in correcting the problems identified in the initial report. Of the six prior recommendations, five have been fully implemented, and one has been partially implemented.</p>	<p>The recommendation that has only been partially implemented pertained to the maintenance of meeting minutes.</p> <p>The remainder of the recommendations have been fully implemented.</p>
<p>Health Insurance for Retirees - Limiting the Costs of Providing Benefits 2010-MS-10</p> <p>Central Islip Union Free School District (S9-10-40), Huntington Union Free School District (S9-10-29), Ithaca City School District (S9-10-24), Kenmore-Tonawanda Union Free School District (S9-10-43), Lakeland Central School District (S9-10-28), Lindenhurst Union Free School District</p>	<p>Based on the weaknesses and limitations in the districts' monitoring of the continuing eligibility retirees and their dependent spouses, computer-assisted techniques were used to compare the names of 22,422 retirees and dependents whose health insurance benefits were paid by the 20 districts to the records in the Death Master File (DMF), which is maintained by the Social Security Administration (SSA). The tests showed that 10 districts had paid health insurance premiums for only 27 ineligible individuals, including 18 retirees, eight dependents, and one surviving spouse. These 10 school districts paid a total of \$238,795 for deceased retirees' and dependents' insurance coverage, or less than four hundredths of a percent of the \$693 million paid to health insurance providers for their current and retired employees.</p> <p>The ten districts were provided with a list of all individuals who were deceased and still receiving insurance coverage. Each of these districts took steps to recoup the payments made.</p>	<p>2 recommendations</p> <p>(22 recommendations for 20 districts)</p> <p>It was recommended that the Districts effectively monitor the status of all retirees who receive health coverage, as well as adequately maintain their information (such as social security numbers, etc), which can be used to ensure eligibility for coverage.</p> <p>Sixteen responses were received back from the 20 Districts, and they were all in agreement with the recommendations and have indicated that they will implement</p>

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<p>(S9-10-30), Long Beach City School District (S9-10-36), Mamaroneck Union Free School District (S9-10-33), Massapequa Union Free School District (S9-10-35), Port Washington Union Free School District (S9-10-38), Ramapo Central School District (S9-10-39), Rochester City School District (S9-10-26), Sachem Central School District (S9-10-34), Saratoga Springs City School District (S9-10-25), Smithtown Central School District (S9-10-37), Somers Central School District (S9-10-41) South Country Central School District (S9-10-42), Washingtonville Central School District (S9-10-27), Westbury Union Free School District (S9-10-31), Yonkers City</p>	<p>Nine of the ten districts have been subsequently reimbursed by the insurance providers for a portion or all of the payments made on behalf of these individuals. Of the \$238,795 paid on behalf of deceased retirees and/or their ineligible dependents, the nine districts have recouped a total of \$117,556.</p>	<p>corrective action.</p>
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<p>School District (S9-10-32)</p> <p>4th,6th, 7th, 8th, 9th, and 10th Judicial Districts</p>		
<p>Oriskany Central School District Internal Controls Over Cash Disbursements 2010M-211</p> <p>5th Judicial District</p>	<p>There were weaknesses in internal controls over cash disbursements which increase the risk of errors and improper payments. The treasurer does not supervise the check-signing process and does not perform a thorough review of bank statements. District officials also do not receive and review change reports, which would provide a compensating control.</p>	<p>5 recommendations</p> <p>The report's recommendations focused on strengthening the policies and procedures regarding the cash disbursement process, the treasurer's duties, and the verification of cancelled checks and bank statements.</p> <p>The District agreed with the recommendations and has indicated that they plan to implement corrective action.</p>
<p>Riverhead Central School District Internal Controls Over Payroll 2010M-179</p> <p>10th Judicial District</p>	<p>District controls over payroll are appropriately designed and operating effectively to adequately safeguard District assets.</p>	<p>There were no recommendations.</p>

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<p>St. Francis De Sales School for the Deaf Selected Financial Management Practices Follow-Up Report 2010-F-40 2nd Judicial District</p>	<p>An initial report of the School was conducted in September 2009, which examined the system of controls over procurement, cash disbursements, and payroll. The School was revisited in September 2010 to assess the extent of implementation of the 13 recommendations included in the initial report.</p> <p>It was determined that the School has made significant progress in correcting the issues that were identified in the initial report. Of the 13 prior recommendations, 10 were fully implemented, two were partially implemented, and one has not been implemented.</p>	<p>The recommendation that has not been implemented regarded Department guidance for competitive procurements for goods and services.</p> <p>The recommendations that have only been partially implemented were those concerning the revision of board of education by-laws, and monitoring the School's compliance with Department guidance.</p> <p>The remainder of the recommendations have been fully implemented.</p>
<p>Solvay Union Free School District Internal Controls Over the Claims Audit Function and Information Technology 2010M-198 5th Judicial District</p>	<p>The board of education did not appoint a claims auditor in accordance with Department regulations. Instead, the board appointed the Onondaga-Cortland-Madison (OCM) BOCES Central Business Office to serve as the District's claims auditor for the 2008-09 and 2009-10 fiscal years. This arrangement is specifically prohibited by the Department. The board also appointed a District employee as deputy claims auditor to audit District claims payable to OCM BOCES.</p> <p>Further, the board has not adopted comprehensive policies and procedures to ensure that access to the District's financial software is restricted to only those functions required by individual employees' job duties.</p>	<p>6 recommendations</p> <p>The recommendations focused on strengthening the policies and procedures regarding the appointment of a claims auditor according to Department regulations, and access to the District's financial software.</p> <p><i>The District agreed with the recommendations and agreed to implement corrective action.</i></p>

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<p>Taconic Hills Central School District Internal Controls Over Information Technology 2010M-202 3rd Judicial District</p>	<p>District officials have not established adequate internal controls to effectively safeguard the District's computer system and data. The District has not established breach notification or disaster recovery policies. It also does not have effective policies and procedures in place regarding remote access, and there is inadequate security for its server and wiring closets.</p>	<p>5 recommendations</p> <p>The report's recommendations focused on strengthening the policies and procedures regarding the District's computer system and data, including a disaster recovery plan, access to IT equipment and financial computer data.</p> <p>The District agreed with the recommendations and has indicated that they will implement corrective action.</p>
<p>Wyandanch Union Free School District Financial Condition 2010M-197 10th Judicial District</p>	<p>District officials inaccurately calculated and reported the District's liability for compensated absences, which resulted in overstated general fund deficits.</p> <p>Further, the District's 2007-08 and 2008-09 budgets knowingly did not include accurate State aid revenue estimates. The District also did not prepare a budget of revenues anticipated for the school lunch fund, and as a result, the District has an ongoing deficit in its school lunch fund.</p>	<p>3 recommendations</p> <p>The recommendations focused primarily on strengthening the policies and procedures regarding compensated absences liability reporting, budgets, and the school lunch fund deficit.</p> <p>The District agreed with the recommendations and has indicated that they will implement corrective action.</p>

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U.S. Department of Education		
Audit	Major Finding(s)	Recommendation/Response
<p>Kiryas Joel Village Union Free School District Title I, Part A of the Elementary and Secondary Education Act, as amended and Individuals with Disabilities Education Act Part B Expenditures ED-OIG/A02K0003 9th Judicial District</p>	<p>\$276,443 adjustment</p> <p>Generally, the District’s Title I and IDEA expenditures were allowable and allocable in accordance with applicable regulations. However, Kiryas Joel did use Title I funds to supplant non-federal funds for lease payments related to its public school building. In addition, Kiryas Joel could not provide adequate documentation to support \$191,124 in Title I payroll charges.</p>	<p>5 recommendations</p> <p>It is recommended that the Department instruct the District to return the \$276,443 in unallowable Title I funds to the U.S. Department of Education, to discontinue the use of Title I funds for the UTA of KJSC, Inc., and that federal requirements related to conflicts of interest are adhered to.</p> <p>It is also recommended that the District provide support for the Title I salary expenditures or return funds to the U.S. Department of Education, as well as establish a time and effort policy to require that overtime hours for federal programs are properly documented.</p> <p><i>The Department generally agreed with the findings and stated that they will implement corrective action.</i></p>

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New York City Office of the Comptroller		
Audit	Major Finding(s)	Recommendation/Response
<p>New York City Department of Education (NYCDOE) Audit Report on the Monitoring of the School Food Safety Program by the Department of Education MD10-102A 1st, 2nd, 11th, 12th, 13th Judicial District</p>	<p>Overall, with some exceptions, the NYCDOE's monitoring of the food safety practices at schools is adequate. With the exception of one school that did not receive a Quality Assurance Specialist (QAS) inspection, all applicable schools received the required Hazard Analysis and Critical Control Points (HACCP) and Quality Assurance Specialist (QAS) inspections.</p> <p>The NYCDOE does not ensure that all of its School Food kitchen employees receive the required training in a timely manner. There were also sanitation-related deficiencies at 5 of the 15 sampled schools that were visited. They were also lacking or obstructed choking first-aid posters and instances of employees' non-adherence to NYCDOE's uniform policy.</p>	<p>11 recommendations</p> <p>The recommendations focused on strengthening the policies and procedures regarding mandatory training for kitchen personnel, reporting conditions needing correction, placement of first-aid posters, the uniform policy, and oversight inspections.</p> <p><i>NYCDOE officials agreed with the recommendations and indicated that they will implement corrective action.</i></p>