

North Babylon Union Free School District

**Report on the Internal Controls of the
Human Resource Cycle**

June 2020





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Functional Area Exhibits (please see attached)

- A. Narratives of Functional Area Procedures**
- B. Control Matrix of Functional Area Procedures**

I. Scope of Engagement

The Board of Education of the North Babylon Union Free School District has engaged Nawrocki Smith LLP to provide internal audit services with respect to the District’s policies, procedures, and internal controls pertaining to the Human Resource Cycle. As part of this engagement, we performed extensive analysis and validation tests within the District’s Human Resource Cycle.

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The objective of our audit was to determine if the internal controls over human resources are adequate to ensure that internal procedures are followed, proper documentation is maintained, and duties are properly segregated. In order to verify the human resources area has proper internal controls, we interviewed key personnel and tested various transactions to ensure the key controls within these areas are operating effectively.

Our analysis within each functional area consisted of the following:

- Documented functional area policies and procedures applicable to the Human Resource Cycle after interviews and conversations with key employees
- Identified key controls within each functional area of the Human Resource Cycle and performed audit tests of those controls
- Made observations and recommendations pertaining to the internal controls of the Human Resource Cycle based on observed procedures and testing performed

Interviews and inquiries were conducted with the following District employees:

Title	Department
Assistant Superintendent for Personnel and Educational Operations	Human Resource Department
Human Resource Administrative Assistant	Human Resource Department
Human Resource Senior Office Assistant	Human Resource Department
District Treasurer	Business Office

Accordingly, we documented the current procedures within each functional area of the Human Resource Cycle by way of narratives and control matrix within the attached Exhibits A and B.

II. General Controls and Governance

The attached Exhibit A summarizes the organizational structure and policies applicable to the District’s Human Resource Department. Based upon our analysis, we have made the following observations and recommendations:

The District maintains the following policies regarding the human resource function:

- #6110 – Code of Ethics For All District Personnel (*Adopted March 27, 2008*)
- #6120 – Equal Opportunity And Nondiscrimination (*Amended January 21, 2016*)
- #6122 – Complaints and Grievances By Employees (*Amended January 21, 2016*)
- #6130 – Evaluations Of Professional Staff (*Adopted September 19, 2013*)
- #6140 – Health Examinations (*Adopted December 15, 2011*)
- #6160 – Professional Growth/Staff Development (*Adopted February 16, 2012*)
- #6170 – Safety Of Students (Fingerprinting Clearance Of New Hires) (*Adopted November 27, 2012*)
- #6210 – Certified Personnel (*Adopted January 26, 2012*)
- #6211 – Recruitment (*Adopted January 26, 2012*)
- #6212 – Certifications And Qualifications (*Adopted January 26, 2012*)
- #6214 – Probation and Tenure (*Adopted January 26, 2012*)

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- #6220 – Temporary Personnel (*Adopted January 26, 2012*)
- #6550 – Leaves Of Absence (*Amended September 13, 2018*)
- #6551 – Family And Medical Leave Act (*Adopted November 27, 2012*)

No recommendations at this time.

III. Employment Requisition Procedures

The attached Exhibit A summarizes the procedures pertaining to employment requisition. Based upon our analysis, we have made the following observations and recommendations:

- The employment requisition process begins with either a vacant position due to termination, resignation or retirement of an existing position or from a request for a new position to be created due to student enrollment changes. The District utilizes postings internally via the District’s website, email or OLAS to locate suitable instructional candidates.
- The District has developed adequate candidate selection procedures as each applicant is subject to an interview committee.
- We selected a random sample of ten (10) positions posted during the 2018-2019 and 2019-2020 school year and tested such transactions against our audit criteria. Based on the testing procedures performed, we noted the following:
 - All job descriptions advertised were consistent in all forms of advertisement.
 - All applicable positions were posted on OLAS or requested through the Civil Service Department.
 - All job descriptions advertised contained pertinent application information such as position description, submission instructions, and application deadline.

No recommendations at this time.

IV. Hiring Procedures

The attached Exhibit A summarizes the procedures pertaining to the human resources hiring process. Based upon our analysis, we have made the following observations and recommendations:

- The Board of Education approves all appointments, retirements, salary changes and terminations at the Board of Education meetings. This is documented in the Board of Education meeting minutes.
- The Human Resource Department utilizes an “Employee Entrance Checklist” to document which records must be obtained from the new employee.

No recommendations at this time.

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V. Recordkeeping Procedures

The attached Exhibit A summarizes the procedures pertaining to the human resource recordkeeping process. Based upon our analysis, we have made the following observations and recommendations:

- During the hiring process, employees receive a packet that contains various forms and informational items. Upon completion of filling out the proper forms, new employees submit them to the Human Resource Department or Benefits Department.
- The District maintains personnel files for all active and inactive employees. Active employee personnel files are maintained in the Human Resource Department. Inactive employee personnel files are maintained in the Central Administration Office. A checklist is maintained in each personnel file to track all documentation that must be included in each employee personnel file.
- We tested the contents of twenty-five (25) active employee personnel files to ensure that all employee related documents were maintained on file.

Observation/Recommendation #1

Based upon the procedures performed, we noted instances that the personnel files did not include employee related documentation. We have summarized our findings for our sample of twenty-five (25) employees in the following table:

<u>Missing Documents</u>	<u>Findings</u>
ERS/TRS	2
Related Party Disclosure	25

The Human Resource Department should maintain all employee related documents within each personnel file. We have listed the following documents recommended to be maintained within a personnel file:

- a. Applications for employment***
- b. Resume (if applicable)***
- c. References***
- d. Oath of Allegiance (if applicable)***
- e. Certifications (if applicable)***
- f. Transcripts***
- g. Board of Education Minutes***
- h. Evaluations (if applicable)***
- i. Teachers' Retirement System Application***
- j. Employees' Retirement System Application***
- k. Form W4 – Employee's Withholding Allowance Certificate***
- l. Form I-9 Employment Eligibility Verification***
- m. Related Party Disclosure***
- n. Fingerprinting Clearance***
- o. Annual Salary Notices***

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- p. Payroll deductions, if any*
- q. Complaints and commendations, if any*
- r. Written objections, if any, signed by the employee*
- s. Year-end reports of actual and accrued vacation, sick, and personal leave days*

VI. Employee Attendance Procedures

The attached Exhibit A summarizes the procedures pertaining to employee attendance. Based upon our analysis, we have made the following observations and recommendations:

- The District utilizes nVision to track employee absences. In addition, each building utilizes AESOP to find placement of substitutes.
- All vacation, bereavement, personal business and conference days are approved by either the Assistant Superintendent for Personnel and Educational Operations, Assistant Superintendent for Curriculum and Instruction or the Superintendent.
- We selected a random sample of thirty (30) employees during the 2019-2020 school year and tested employee attendance against our audit criteria.
 - All absence and attendance requests were properly submitted and approved.
 - All of the absent days selected for testing were properly entered and coded within the District's accounting software.
 - All absence days tested were within bargaining unit agreement or individual contract accrual thresholds.
 - All accrued days were accurately calculated.

No recommendations at this time.

VII. Personnel Evaluation Procedures

The attached Exhibit A summarizes the procedures pertaining to personnel evaluations. Based upon our analysis, we have made the following observations and recommendations:

- The District follows the New York State Educational Department evaluation guidelines (Annual Professional Performance Review).
- All district employees, regardless of department, are subject to annual year-end evaluation or an annual narrative.
- All employee year-end personnel evaluations are maintained in an employee file or within Frontline.
- We selected a random sample of twenty-five (25) employee files and tested personnel evaluations against our audit criteria.

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Observation/Recommendation #2

We noted one (1) instance where an employee year-end evaluation was not signed.

We recommend that all employee evaluations have a documented signature by the employee. Signed evaluations will ensure that the District is properly communicating to employees on their performance and expected goals.

VIII. Salary Increases and Continuing Education Procedures

The attached Exhibit A summarizes the procedures pertaining to salary increases and continuing education. Based upon our analysis, we have made the following observations and recommendations:

- The District has developed standard forms and a formal approval process for employee salary adjustments.
- Employee salaries are increased in accordance with bargaining unit agreements or individual contracts, if applicable. Instructional employees of the District are entitled to salary increases, or salary lane changes, once a certain number of education credits have been earned. The District requires that all courses are pre-approved, and employees must submit official transcripts or proof of attendance for in-house credits as supporting documentation.
- Credits are applied to the employee twice per year on September 1st and February 1st. Teachers can only move one level per year. If a master's degree is acquired, the employee's level can be changed on top of a previous adjustment or at any point throughout the year.
- The Payroll Department reviews step increases annually via a Human Resource salary spreadsheet and reviews the payroll rollover in nVision.
- We selected a random sample of twenty-five (25) employee files during the 2019-2020 school year and tested salary increases and continuing education credits against our audit criteria to determine whether documentation is maintained to support the employees' current step, level and salary.
- All employee files maintained the necessary certifications.

Observation/Recommendation #3

We noted that the district does not provide annual salary notices to employees. This increases the risk of incorrect salaries entered into the district's financial application software.

We recommend that salary notices are sent to all employees at the beginning of each school year to indicate the employees' step, level and salary. Salary letters should be signed by the Superintendent and should be returned to the Payroll Department signed by the employee.

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IX. Leave of Absence Procedures

The attached Exhibit A summarizes the procedures pertaining to leaves of absence. Based upon our analysis, we have made the following observations and recommendations:

- All leaves of absence must maintain the proper written request sent to the Human Resource Department stating the period of time and the reason for the leave of absence.
- All leaves of absence must be approved by the Assistant Superintendent for Personnel and Educational Operations, Superintendent and Board of Education.
- The Human Resource Department tracks all leaves of absence within nVision and coordinates with the Payroll Department to adjust the employee's pay as necessary.
- All documentation related to a leave of absence is maintained within the employees' personnel file.

No recommendations at this time.

X. Termination, Retirement & Resignation Procedures

The attached Exhibit A summarizes the procedures pertaining to termination, retirement and resignation. Based upon our analysis, we have made the following observations and recommendations:

- An employee who wishes to retire or resign from the District submits his/her request to terminate their employment via a letter listing the date on which they plan to resign or retire.
- We selected a random sample of twenty (20) employees who retired, resigned or terminated their employment with the District and tested these transactions against our audit criteria.

Observation/Recommendation #4

We noted one (1) instance where an employee who left the District did not provide the District with a written intent to resign.

All employee retirements, separations, and terminations should be supported by written intent to resign and Board of Education approval. All documentation should be maintained within the employee's personnel file.

Observation/Recommendation #5

We noted that the District has recently implemented an exit checklist for full time instructional employees who are terminated, retire or resign. However, the Human Resource Department does not utilize the exit checklist for all district employees who are terminated, retire or resign.

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We recommend that the Human Resource Department utilize the exit checklist created for all district employees who are terminated, retire or resign. This will enhance the internal controls of the Human Resource Department ensuring that proper documentation is obtained from the former employee as well as ensure all employee accounts are inactivated.

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XI. Risk Rating and Audit Opinion

Inherent Risk Rating: High

Control Risk Rating: Low

Audit Opinion: Satisfactory

Audit Comment: The District's control environment pertaining to Human Resource is satisfactory. The recommendations noted above are aimed to improve the effectiveness of the Human Resource process within the District.

RISK RATING DEFINITIONS

Inherent Risk – Inherent risk is the risk of a material misstatement in the un-audited information assuming the absence of internal control procedures. Inherent risk includes any risk arising from fraud. As with other risks, inherent risk may be evaluated at various levels of aggregation (e.g. financial statement level, account balance assertion level) and at various stages during the course of the audit (e.g. client acceptance/retention state, audit planning stage, etc...).

***Inherent Risk** is particular to the area being reviewed if there were no controls in place. Thus, if there were no control procedures in place pertaining to the particular area, what is the risk of a material misstatement.*

Control Risk – Control risk is the risk that a material misstatement in the un-audited information will not be detected and corrected by management's internal control procedures on a timely basis. Auditors evaluate control risk at the account balance assertion level based on a detailed knowledge of the client's business. Auditors may evaluate this risk in the second, third, and fourth audit stages, namely the audit planning, control testing, and substantive testing stages.

***Control Risk** is particular to the District's controls currently in place in the area being reviewed. Thus, what is the risk of a material misstatement with the control procedures currently in place.*

Audit Opinion – Based upon the audit work performed and our assessment of the controls within each particular audit area an audit opinion is provided for each audit area from one of the following three (3) categories:

Satisfactory: Controls are operating effectively

Needs Improvement: Controls need improvement for effectiveness

Unsatisfactory: Controls are unacceptable and need immediate improvement

Please contact our Melville, New York office @ 631-756-9500 if you should have any questions in this regard.

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Auditors Spoke with:

Barbara Butler – Assistant Superintendent for Personnel and Educational Operations
Irene Rosner – District Treasurer
Christina Rotunno – Human Resource Administrative Assistant
Sally Jo Knapp – Human Resource Senior Office Assistant

The following is a narrative, or a sequence of events which describes the step by step process within the Human Resource function of the North Babylon Union Free School District. The narrative was derived from discussions and interviews with key human resource employees as well as observations of each step in the process. The human resource function has been broken down by area for ease of reference, including the following areas:

- I. General Controls and Governance
- II. Employment Requisition Procedures
- III. Hiring Procedures
- IV. Recordkeeping Procedures
- V. Employee Attendance Procedures
- VI. Personnel Evaluation Procedures
- VII. Salary Increases and Continuing Education Procedures
- VIII. Leave of Absence Procedures
- IX. Termination, Retirement & Resignation Procedures

[Blue](#) = Internal Control

I. General Controls and Governance

District Policies

- [#6110 – Code of Ethics For All District Personnel \(Adopted March 27, 2008\)](#)
- [#6120 – Equal Opportunity And Nondiscrimination \(Amended January 21, 2016\)](#)
- [#6122 – Complaints and Grievances By Employees \(Amended January 21, 2016\)](#)
- [#6130 – Evaluations Of Professional Staff \(Adopted September 19, 2013\)](#)
- [#6140 – Health Examinations \(Adopted December 15, 2011\)](#)
- [#6160 – Professional Growth/Staff Development \(Adopted February 16, 2012\)](#)
- [#6170 – Safety Of Students \(Fingerprinting Clearance Of New Hires\) \(Adopted November 27, 2012\)](#)
- [#6210 – Certified Personnel \(Adopted January 26, 2012\)](#)
- [#6211 – Recruitment \(Adopted January 26, 2012\)](#)
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II. Employment Requisition Procedures

- The employment requisition process begins with either a vacant position due to termination, resignation or retirement of an existing position or from a request for a new position to be created due to student enrollment changes.
- The Human Resource Department is notified by Administration via a “vacancy posting letter” notifying them of an instructional or non-instructional vacancy. The Superintendent would request a new position. [The Board of Education approves the request for a new position.](#)
- If an employee retires, resigns, or is terminated, the future needs of the District are assessed to determine if the position requires replacement.

Instructional Personnel

- Instructional positions are posted internally for a minimum of five (5) business days, via email, on the District’s website and OLAS.
- [The Assistant Superintendent for Personnel and Educational Operations and Principals review all resumes. Sometimes the Principal performs a screening interview.](#)
- [The Interview Committee is responsible for interviewing the selection of candidates made by the Assistant Superintendent for Personnel and Educational Operations and the Principals or Administrators involved.](#)
- [The Superintendent performs the final interview and makes the final decision.](#)
- Candidates complete an employment application and payroll packet upon hiring.
- [Initial interviews are performed by the Interview Committee.](#)
- Candidates still in consideration after the first interview are generally required to perform demonstration lessons.
- [Once the demonstration lessons have been completed, the interview committee selects multiple candidates for the Superintendent to interview.](#)
- [For administration candidates, a maximum of two \(2\) finalists will go to the Board of Education for a final interview.](#)
- [The Assistant Superintendent for Personnel and Educational Operations or Principal check references of the selected candidates.](#)
- Interviewed candidates not selected to proceed are notified by the District in writing via a declination letter.
- [The Human Resource Administrative Assistant checks fingerprint clearances for the candidates and verifies certifications on the TEACH system on the NYS Education Department website.](#)
- [Upon the completion of all interviews, the Human Resource Department prepares the Board of Education Agenda and the Superintendent reviews the agenda. Once the Superintendent reviews the agenda it will be brought to the Board of Education for approval of appointment.](#)
- [The Board of Education approves the candidate by resolution with a probation period of four \(4\) years; if a candidate was in the same position at another District with tenure, the probation period is three \(3\) years.](#)

Non-instructional Personnel

- Non-instructional positions are posted internally for a minimum of five (5) business days via email, on the District’s website and OLAS, if applicable.

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- If there is a need for a competitive class employee:
 - The Human Resource Department submits to the Civil Service Department a request for a list of potential candidates who have passed the civil service test.
 - Based on the list, the Human Resource Department canvasses candidates to determine if they are available for the position in accordance with the requirements of Civil Service. Of the available candidates, the District can hire a candidate from the three (3) highest ranked candidates who responded “yes” to the canvass letter. Rankings are based upon the civil service test scores.
- Available candidates will be contacted by the Human Resource Department, Principal or Administrator to schedule initial interviews.
- Candidates will complete an employment application upon hiring initiation process.
- [Candidates are interviewed by the Human Resource Department, Principal, Administrator or Superintendent.](#)
- [Fingerprint clearances are obtained for the selected candidate by the Human Resource Department.](#)
- Interviewed candidates not selected to proceed for further interviews are informed by the District in writing via a declination.
- [The Human Resource Department prepares the Board of Education Agenda and the Superintendent reviews the agenda. Once the Superintendent reviews the agenda it will be brought to the Board of Education for approval of appointment.](#)
- [The Board of Education approves the full-time candidate with a probation period of either 12 or 26 weeks.](#)

III. Hiring Procedures

- [The Board of Education approves all appointments, retirements, salary changes and terminations at the Board of Education meetings. This is documented in the Board of Education meeting minutes.](#)
- A letter or email is sent to the employee notifying them of the approved employment. The letter states the employees’ title, the date the Board of Education approved the appointment, the employee’s salary and probation period (instructional only).
- The new employee of the District is provided with the following:
 - Form I-9
 - Form W-4
 - Payroll method of payment request
 - Retirement membership
 - Employee information
 - Emergency contact information
 - Authorization for direct deposit
 - Health and Benefit Forms
 - Oath of Allegiance (Teachers, Bus Driver, Bus Monitors, Custodians)
 - State and Federal Tax Form
 - Tax Sheltered Annuity Form
- [The new employee is required to fill out the necessary documents contained within the employment package and return them to the Human Resource and Benefits Department. The new employee must also forward official transcripts, if necessary, to Human Resource Department.](#)

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- Additional documentation from the new employee is forwarded to the Human Resource Department, if applicable.
- [The Human Resource Department enters demographic information for instructional and non-instructional new hires into nVision.](#)
- [The Payroll Department will enter salary information into nVision via Board of Education resolution minutes and the Human Resource Department.](#)
- [The Human Resource Department completes an Employee Entrance Checklist for all full-time new hires.](#)
- [The Information Technology Department sets up new employee emails via a new employee list provided by the Human Resource Department.](#)
- [The Security Department will issue the new employee an identification badge upon notification from the Human Resource Department](#)

IV. Recordkeeping Procedures

- The District maintains a file for each employee (active and inactive) and ensures that all required paperwork is collected from the new employee.
- All active personnel files are located in the Human Resource Department for both instructional and non-instructional employees. Inactive employee personnel files are maintained in the Central Administration Office. Each folder includes the following:
 - Application
 - Appointment Letter/Contract
 - Certification (TEACH Form)
 - Fingerprint Clearance
 - Recommendations
 - References/Background Check
 - Resignation/Retirement
 - Resume
 - ERS and TRS Applications
 - Emergency Contact Information
 - Oath of Allegiance (if applicable)
 - Form I-9 *Employee Eligibility Verification*
 - Approval of in service credits
 - Transcripts
 - Observations
 - Evaluations
 - Other correspondence
 - Attendance documentation
 - Driver's License
 - Social Security Card
- [A checklist is maintained by the Human Resource Department to track items included in the personnel files for all employees.](#)
- [All personnel files are secured in locked filing cabinets or a locked room.](#)
- [The Human Resource Department maintains the seniority listing for full time employees in a Word document by position.](#)

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V. Employee Attendance Procedures

- nVision is used by the District to track absences.
- Employees can submit requests for time off using a vacation or personal form. For sick days employees can submit in AESOP. Employees who do not use AESOP will call their immediate supervisor or building secretary to notify them of a sick day.
- AESOP will determine placement of substitutes. Sometimes teachers will give up a preparation period to cover a class.
- [Principals or Administrators will initially approve an employee absence. Final approval is made by the Assistant Superintendent for Personnel and Educational Operations or the Superintendent for the following absences: vacation, bereavement, personal business. Conferences are approved by the Assistant Superintendent for Curriculum and Instruction.](#)
- Sick days do not require approval. Ultimately, the Human Resource Department is notified of absences for the day via nVision or AESOP.
- The building secretaries enter attendance information into nVision manually.
- [The building secretary or department is responsible for entering days off for all employees into nVision.](#)
- [The Human Resource Department reviews the employee's attendance rollover once a year in nVision.](#)

VI. Personnel Evaluation Procedures

- Observations and evaluations are performed at various times and intervals during the year depending on the employee's job description and bargaining unit contract. The reviews are as follows:
 - Teachers with tenure – One (1) formal and one (1) informal observation per year. All teachers receive a composite score.
 - Teachers without tenure – One (1) formal and three (3) informal observations per year. All teachers receive a composite score.
 - Non-instructional employees – At least one (1) evaluation per year.
 - Curriculum and Business Administrators - One (1) evaluation per year.
 - Superintendent – One (1) evaluation per year.
 - Principals with tenure - Two (2) formal and one (1) informal observation per year.
 - Principals without tenure - Two (2) formal and two (2) informal observations per year.
 - Directors – Receive a narrative at the end of the school year. They receive a review from the Assistant Superintendent for Curriculum and Instruction.
 - District Directors - At least one (1) end of year evaluation each year.
 - Custodial Supervisors – Receive a formal review every six (6) months by the Head or Chief Custodian.
- The District has developed and documented an evaluation plan for instructional staff in accordance with the New York State Education Law §3012-c and Regulations of the Commissioner of Education §100.2 (o), *Annual Professional Performance Review*. The plan has been approved by the New York State Education Department. In addition, scoring methodologies, appeals procedures, and Teacher Improvement Plans have been articulated within the North Babylon Union Free School District.
- Evaluations performed account for 50% of the employees' evaluation score under the Evaluation Rubric score and 50% of the score is based upon the student performance score.

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These are performed in Frontline by the Secretary of the Assistant Superintendent for Curriculum and Instruction.

- The evaluation scores rate teachers and principals into the following categories (note that composite HEDI Band ranges for 2012-2013 were determined by NYS and are subject to change on an annual basis, refer to New York State Education Law §3012-c):
 - Highly Effective: composite effectiveness score of 3.5-4.0
 - Effective: composite effectiveness score of 2.50-3.49
 - Developing: composite effectiveness score of 1.50-2.49
 - Ineffective: composite effectiveness score of 0-1.49
- All observations and end of year evaluations are entered into Frontline.

Evaluation Rubric (50% of total evaluation score)

- The calculation of the Evaluation Rubric score was negotiated between the District and the North Babylon Teachers Organization and is documented in the bargaining unit contract.
- Ongoing training is provided every year to the approved evaluators.
- The District evaluates teacher's rubric based upon Danielson Rubric negotiated between the District and the North Babylon Teachers Organization and is documented in the bargaining unit contract.
- [Frontline is used to generate the observation and evaluation scores. Frontline will automatically calculate the Evaluation Rubric score based upon the input from the evaluators.](#)
- The employee and evaluator are required to acknowledge observations and evaluations through Frontline.
- [Currently, teacher observations and evaluations are tracked by the Assistant Superintendent for Personnel and Educational Operations using Frontline.](#)

Student Performance Score (50% of total evaluation score)

- The District is responsible for determining the Student Performance Score. The District utilizes the Frontline system to compile the required data.
- Teachers periodically review the student rosters and attendance in Teacher Access and Authorization (E-Services) to ensure accuracy. Teachers are responsible for ensuring that student course arrival and course end dates are accurate.
- The student performance score will be provided to the State (through the SED Portal).

Composite Score Report

- Once Frontline has calculated the teacher's scores they are entered into multiple evaluation worksheets in the electronic evaluation form.
- If a teacher receives a rating of developing or ineffective, the Principal will prepare a Teacher Improvement Plan and provide it to the teacher no later than October 1st of the upcoming school year. The Teacher Improvement Plan identifies:
 - Areas of improvement
 - Performance goals, expectations, benchmarks, standards and timeliness the teacher must meet in order to achieve an effective rating
 - How improvement will be measured and monitored, and provide for periodic reviews of progress and goal achievement

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- The anticipated frequency and duration of meetings of the teacher, administrator, and mentor (if one is assigned)
- The appropriate differentiated professional development opportunities, materials, resources and supports the District will make available to assist the teacher, including, where appropriate, the assignment of a mentor teacher.
- If a principal receives a rating of developing or ineffective, the Superintendent will prepare a Principal Improvement Plan and provide it to the Principal no later than October 1st of the upcoming school year.
- The Principal Improvement Plan identifies areas of improvement, timeline for improvement, how improvement will be assessed, and differentiated activities to support improvement.
- Any teacher or principal who receives an ineffective or developing rating is entitled to appeal their annual APPR rating. Any teacher or principal placed on an improvement plan has a corresponding right to appeal concerns regarding the improvement plan.
- The employee has five (5) business days from the date of the evaluation to submit an appeal to the building administrator. The building administrator has ten (10) business days to make a determination regarding the appeal.
- If the appeal is not settled within ten (10) business days, the employee can submit an appeal to the Committee of Appeals. The committee has ten (10) business days to make a decision.
- If the employee is not satisfied with the decision, the Superintendent will review the appeal along with supporting evidence from the evaluator and teacher or principal before making a decision. The decision will be made within ten (10) days of the appeal.

VII. Salary Increases and Continuing Education Procedures

- Employee salaries are increased in accordance with applicable bargaining unit agreements. The Payroll Department reviews step increases annually via a Human Resource salary spreadsheet and reviews the payroll rollover in nVision.
- All salary increases are approved by the Board of Education via applicable bargaining unit agreement.
- The District offers in service credits to instructional personnel. Instructional personnel may also enroll in graduate courses to obtain in service credits. Additional credits can be acquired to increase the employee's contractual level.
- Courses for credit are electronically approved through the building Principal, the Assistant Superintendent for Curriculum and Instruction and the Assistant Superintendent for Personnel and Educational Operations. The Human Resource Department will handle disputes or questions that arise regarding the number of credits obtained for courses based on what is in their personnel file.
- The teacher will arrange for the transcript and in-service completion certificate/grade report for out of District credits to be sent from the school providing the course to the Human Resource Department. Credits are applied to the employee once all transcripts are received and reviewed twice per year on September 1st and February 1st. Teachers can only move one level per year. If a master's degree is acquired the employee's level can be changed on top of a previous adjustment or at any point throughout the year.

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VIII. Leave of Absence Procedures

- Employees requesting a leave of absence submit a written request to the Human Resource Department stating the period of time and the reason for the leave of absence. If the leave of absence is for medical reasons, the employee must provide a doctor's note stating that the employee cannot work. The employee may not return to work until the doctor has approved the return.
- The Superintendent and the Assistant Superintendent for Personnel and Educational Operations will approve the request and the employee will be placed on the Board of Education Agenda. The employee must be approved by the Board of Education to take a leave of absence. The employee may utilize sick or vacation time in conjunction with an FMLA leave of absence.
- The Human Resource Department will track employees on leave of absence in nVision and coordinate with the Payroll Department to adjust the employee's pay as necessary.
- The Payroll Department obtains copies of all personnel-related Board resolutions. The Payroll Department will adjust salary information in nVision for employees activated by the Human Resource Department.
- The Human Resource Department will follow up with the employee regarding the employee's return to work. In the case of medical leave or disability, the District requires a letter from the employee's physician stating that the employee can return to work before the employee will be reinstated on payroll.

IX. Termination, Retirement & Resignation Procedures

- Employment with the District may end either by termination, resignation, excessing, or retirement.
- Fulltime employees must provide a letter listing the date on which they plan to resign or retire. Copies of these letters are kept in the employee's personnel file. Employees' files are placed in the inactive section of the filing system and are maintained alphabetically.
- The Human Resource Department places the individual on the next Board of Education agenda. The Board of Education approves the separation by resolution.
- The Payroll Department changes the status of the employee to "Inactive" in nVision.
- The applicable Supervisor or Principal will obtain any keys or District owned property from the former employee. The Supervisor, Principal, Information Technology Department and Human Resource Department will fill out the exit checklist. The exit checklist will be sent to the Human Resource Department for filing.
- The Payroll Department will calculate the final pay and stop remaining payments in nVision.
- The Human Resource Senior Account Clerk will calculate sick bank leave and retirement incentives.
- The Payroll Department will review the payout and then will either wire it to OMNI and they will adjust the former employees 403(b) or they issue a check.
- For terminations, the Human Resource Department will coordinate with the appropriate entity prior to a termination.

North Babylon Union Free School District
Control Matrix of Functional Areas
Jun-20
Exhibit B

Sub Process	Control Number	Control Description	Control Owner	Preventative/Detective
General Controls and Governance	A-1	<ul style="list-style-type: none"> • #6110 – Code of Ethics For All District Personnel (Adopted March 27, 2008) • #6120 – Equal Opportunity And Nondiscrimination (Amended January 21, 2016) • #6122 – Complaints and Grievances By Employees (Amended January 21, 2016) • #6130 – Evaluations Of Professional Staff (Adopted September 19, 2013) • #6140 – Health Examinations (Adopted December 15, 2011) • #6160 – Professional Growth/Staff Development (Adopted February 16, 2012) • #6170 – Safety Of Students (Fingerprinting Clearance Of New Hires) (Adopted November 27, 2012) • #6210 – Certified Personnel (Adopted January 26, 2012) • #6211 – Recruitment (Adopted January 26, 2012) • #6212 – Certifications And Qualifications (Adopted January 26, 2012) • #6214 – Probation and Tenure (Adopted January 26, 2012) • #6220 – Temporary Personnel (Adopted January 26, 2012) • #6550 – Leaves Of Absence (Amended September 13, 2018) • #6551 – Family And Medical Leave Act (Adopted November 27, 2012) 	Board of Education	Preventative
Employment Requisition Procedures	A-2	The Board of Education approves the request for a new position.	Board of Education	Preventative
Employment Requisition Procedures	A-3	The Assistant Superintendent for Personnel and Educational Operations and Principals review all resumes. Sometimes the Principal performs a screening interview.	Assistant Superintendent for Personnel and Educational Operations / Principals	Preventative
Employment Requisition Procedures	A-4	The Interview Committee is responsible for interviewing the selection of candidates made by the Assistant Superintendent for Personnel and Educational Operations and the Principals or Administrators involved.	Interview Committee	Preventative
Employment Requisition Procedures	A-5	The Superintendent performs the final interview and makes the final decision.	Superintendent	Preventative
Employment Requisition Procedures	A-6	Initial interviews are performed by the Interview Committee.	Interview Committee	Preventative
Employment Requisition Procedures	A-7	Once the demonstration lessons have been completed, the interview committee selects multiple candidates for the Superintendent to interview.	Superintendent	Preventative
Employment Requisition Procedures	A-8	For administration candidates, a maximum of two (2) finalists will go to the Board of Education for a final interview.	Board of Education	Preventative
Employment Requisition Procedures	A-9	The Assistant Superintendent for Personnel and Educational Operations or Principal check references of the selected candidates.	Assistant Superintendent for Personnel and Educational Operations / Principals	Preventative
Employment Requisition Procedures	A-10	The Human Resource Administrative Assistant checks fingerprint clearances for the candidates and verifies certifications on the TEACH system on the NYS Education Department website.	Human Resource Administrative Assistant	Preventative / Detective
Employment Requisition Procedures	A-11	Upon the completion of all interviews, the Human Resource Department prepares the Board of Education Agenda and the Superintendent reviews the agenda. Once the Superintendent reviews the agenda it will be brought to the Board of Education for approval of appointment.	Superintendent	Preventative
Employment Requisition Procedures	A-12	The Board of Education approves the candidate by resolution with a probation period of four (4) years; if a candidate was in the same position at another District with tenure, the probation period is three (3) years.	Board of Education	Preventative
Employment Requisition Procedures	A-13	Candidates are interviewed by the Human Resource Department, Principal, Administrator or Superintendent.	Human Resource Department / Principal / Administrator / Superintendent.	Preventative
Employment Requisition Procedures	A-14	Fingerprint clearances are obtained for the selected candidate by the Human Resource Department.	Human Resource Department.	Preventative
Employment Requisition Procedures	A-15	The Human Resource Department prepares the Board of Education Agenda and the Superintendent reviews the agenda. Once the Superintendent reviews the agenda it will be brought to the Board of Education for approval of appointment.	Superintendent	Preventative
Employment Requisition Procedures	A-16	The Board of Education approves the full-time candidate with a probation period of either 12 or 26 weeks.	Board of Education	Preventative

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Sub Process	Control Number	Control Description	Control Owner	Preventative/Detective
Hiring Procedures	A-17	The Board of Education approves all appointments, retirements, salary changes and terminations at the Board of Education meetings. This is documented in the Board of Education meeting minutes.	Board of Education	Preventative
Hiring Procedures	A-18	The new employee is required to fill out the necessary documents contained within the employment package and return them to the Human Resource and Benefits Department. The new employee must also forward official transcripts, if necessary, to Human Resource Department.	Human Resource and Benefits Department	Preventative
Hiring Procedures	A-19	The Human Resource Department enters demographic information for instructional and non-instructional new hires into nVision.	Human Resource Department	Preventative
Hiring Procedures	A-20	The Payroll Department will enter salary information into nVision via Board of Education resolution minutes and the Human Resource Department.	Payroll Department	Preventative
Hiring Procedures	A-21	The Human Resource Department completes an Employee Entrance Checklist for all full-time new hires.	Human Resource Department	Preventative
Hiring Procedures	A-22	The Information Technology Department sets up new employee emails via a new employee list provided by the Human Resource Department.	Information Technology Department	Preventative
Hiring Procedures	A-23	The Security Department will issue the new employee an identification badge upon notification from the Human Resource Department	Security Department	Preventative
Recordkeeping Procedures	A-24	A checklist is maintained by the Human Resource Department to track items included in the personnel files for all employees.	Human Resource Department	Preventative / Detective
Recordkeeping Procedures	A-25	All personnel files are secured in locked filing cabinets or a locked room.	Human Resource Department	Preventative
Recordkeeping Procedures	A-26	The Human Resource Department maintains the seniority listing for full time employees in a Word document by position.	Human Resource Department	Preventative
Employee Attendance Procedures	A-27	Principals or Administrators will initially approve an employee absence. Final approval is made by the Assistant Superintendent for Personnel and Educational Operations or the Superintendent for the following absences: vacation, bereavement, personal business. Conferences are approved by the Assistant Superintendent for Curriculum and Instruction.	Assistant Superintendent for Personnel and Educational Operations / Superintendent	Preventative
Employee Attendance Procedures	A-28	The building secretary or department is responsible for entering days off for all employees into nVision.	Building Secretary	Preventative
Employee Attendance Procedures	A-29	The Human Resource Department reviews the employee's attendance rollover once a year in nVision.	Human Resource Department	Preventative / Detective
Personnel Evaluation Procedures	A-30	Frontline is used to generate the observation and evaluation scores. Frontline will automatically calculate the Evaluation Rubric score based upon the input from the evaluators.	Frontline	Preventative
Personnel Evaluation Procedures	A-31	Currently, teacher observations and evaluations are tracked by the Assistant Superintendent for Personnel and Educational Operations using Frontline.	Assistant Superintendent for Personnel and Educational Operations	Preventative
Personnel Evaluation Procedures	A-32	The employee has five (5) business days from the date of the evaluation to submit an appeal to the building administrator. The building administrator has ten (10) business days to make a determination regarding the appeal.	Building Administrator	Preventative
Personnel Evaluation Procedures	A-33	If the appeal is not settled within ten (10) business days, the employee can submit an appeal to the Committee of Appeals. The committee has ten (10) business days to make a decision.	Committee of Appeals	Preventative
Personnel Evaluation Procedures	A-34	If the employee is not satisfied with the decision, the Superintendent will review the appeal along with supporting evidence from the evaluator and teacher or principal before making a decision. The decision will be made within ten (10) days of the appeal.	Superintendent	Preventative
Salary Increases and Continuing Education Procedures	A-35	Employee salaries are increased in accordance with applicable bargaining unit agreements. The Payroll Department reviews step increases annually via a Human Resource salary spreadsheet and reviews the payroll rollover in nVision.	Payroll Department	Preventative / Detective
Salary Increases and Continuing Education Procedures	A-36	All salary increases are approved by the Board of Education via applicable bargaining unit agreement.	Board of Education	Preventative

North Babylon Union Free School District
Control Matrix of Functional Areas
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Sub Process	Control Number	Control Description	Control Owner	Preventative/Detective
Salary Increases and Continuing Education Procedures	A-37	Courses for credit are electronically approved through the building Principal, the Assistant Superintendent for Curriculum and Instruction and the Assistant Superintendent for Personnel and Educational Operations. The Human Resource Department will handle disputes or questions that arise regarding the number of credits obtained for courses based on what is in their personnel file.	Principal / Assistant Superintendent for Curriculum and Instruction / Assistant Superintendent for Personnel and Educational Operations	Preventative
Salary Increases and Continuing Education Procedures	A-38	The teacher will arrange for the transcript and in-service completion certificate/grade report for out of District credits to be sent from the school providing the course to the Human Resource Department. Credits are applied to the employee once all transcripts are received and reviewed twice per year on September 1st and February 1st. Teachers can only move one level per year. If a master's degree is acquired the employee's level can be changed on top of a previous adjustment or at any point throughout the year.	Human Resource Department	Preventative / Detective
Leave of Absence Procedures	A-39	Employees requesting a leave of absence submit a written request to the Human Resource Department stating the period of time and the reason for the leave of absence. If the leave of absence is for medical reasons, the employee must provide a doctor's note stating that the employee cannot work. The employee may not return to work until the doctor has approved the return.	Human Resource Department	Preventative
Leave of Absence Procedures	A-40	The Superintendent and the Assistant Superintendent for Personnel and Educational Operations will approve the request and the employee will be placed on the Board of Education Agenda. The employee must be approved by the Board of Education to take a leave of absence. The employee may utilize sick or vacation time in conjunction with an FMLA leave of absence.	Superintendent / Assistant Superintendent for Personnel and Educational Operations	Preventative
Leave of Absence Procedures	A-41	The Human Resource Department will track employees on leave of absence in nVision and coordinate with the Payroll Department to adjust the employee's pay as necessary.	Human Resource Department	Preventative / Detective
Leave of Absence Procedures	A-42	The Payroll Department obtains copies of all personnel-related Board resolutions. The Payroll Department will adjust salary information in nVision for employees activated by the Human Resource Department.	Payroll Department	Preventative / Detective
Leave of Absence Procedures	A-43	The Human Resource Department will follow up with the employee regarding the employee's return to work. In the case of medical leave or disability, the District requires a letter from the employee's physician stating that the employee can return to work before the employee will be reinstated on payroll.	Human Resource Department	Preventative / Detective
Termination, Retirement & Resignation Procedures	A-44	The Human Resource department places the individual on the next Board of Education agenda. The Board of Education approves the separation by resolution.	Board of Education	Preventative
Termination, Retirement & Resignation Procedures	A-45	The Payroll Department changes the status of the employee to "Inactive" in nVision.	Payroll Department	Preventative
Termination, Retirement & Resignation Procedures	A-46	The applicable Supervisor or Principal will obtain any keys or District owned property from the former employee. The Supervisor, Principal, Information Technology Department and Human Resource Department will fill out the exit checklist. The exit checklist will be sent to the Human Resource Department for filing.	Supervisor / Principal / Information Technology Department / Human Resource Department	Preventative
Termination, Retirement & Resignation Procedures	A-47	The Payroll Department will calculate the final pay and stop remaining payments in nVision.	Payroll Department	Preventative / Detective
Termination, Retirement & Resignation Procedures	A-48	The Human Resource Senior Account Clerk will calculate sick bank leave and retirement incentives.	Human Resource Senior Account Clerk	Preventative / Detective
Termination, Retirement & Resignation Procedures	A-49	The Payroll Department will review the payout and then will either wire it to OMNI and they will adjust the former employees 403(b) or they issue a check.	Payroll Department	Preventative / Detective
Termination, Retirement & Resignation Procedures	A-50	For terminations, the Human Resource Department will coordinate with the appropriate entity prior to a termination.	Human Resource Department	Preventative