



Center Moriches Union Free School District

Payroll

2024M-155 | July 2025

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Report Highlights

Center Moriches Union Free School District

Audit Objective

Determine whether Center Moriches Union Free School District (District) officials made accurate, approved and supported payroll payments to employees for tutoring, covering classes, chaperoning and sports scorekeeping.

Key Findings

Officials did not make accurate, approved and supported payroll payments to employees for tutoring, covering classes, chaperoning and sports scorekeeping.

- Time sheets for 13 employees with 1,096 tutoring hours and 724 chaperone and sports scorekeeping events were not adequately supported to ensure payments totaling \$100,103 were accurately paid.
- We questioned the reasonableness of payments for 258 chaperoning and sports scorekeeping events totaling \$14,190 due to various discrepancies with game schedules. For example, time sheets were submitted with overlapping game times and for dates when there were no games scheduled.
- Officials did not develop and adopt a written payroll policy or procedures to convey expectations and processes to be followed for ensuring payroll payments to employees for miscellaneous activities were accurate, approved and supported.

Key Recommendations

- Establish and adopt comprehensive written payroll processing policies and procedures for miscellaneous activities.
- Provide supervisors with training to ensure time sheets are only approved if they are adequately supported.

District officials agreed with our recommendations and have initiated or indicated they plan to initiate corrective action.

Audit Period

July 1, 2022 – March 31, 2024

Background

The District is located in the Town of Brookhaven in Suffolk County. The five-member Board of Education (Board) is responsible for the District's general management and control of financial affairs.

The Superintendent of Schools (Superintendent) is the chief executive officer responsible for the District's day-to-day management including payroll certification.

The Assistant Superintendent for Business (Assistant Superintendent) oversees the District's business operations including overseeing the payroll process.

Quick Facts

Payments for Miscellaneous Activities	
For the Audit Period	
Class Coverage	\$264,991
Tutoring	\$165,709
Chaperone/Sports Scorekeeping Events	\$119,102
Total	\$549,802
Total Employee Compensation	\$42.7 million
Employees	340

Employee Compensation for Miscellaneous Activities

How Should District Officials Ensure Employee Compensation for Miscellaneous Activities is Accurate, Approved and Supported?

To mitigate risk and help ensure accuracy, the Superintendent and the Assistant Superintendent, as the District's appointed payroll certification officers, should review and certify each payroll before payments are made. They should also review payroll change reports which document any payroll changes made during a pay period including, but not limited to, changes in pay rates, time worked and any compensation for miscellaneous activities. This review is an essential mitigating control to ensure the individual certifying payroll is aware of the payroll changes made and investigates whether the changes made were appropriate and accurate.

Officials should adhere to Board-approved collective bargaining agreements (CBAs) that generally authorize and approve school district employee salaries and any miscellaneous compensation for work performed beyond an assigned workday. Miscellaneous compensation includes but is not limited to providing tutoring services, covering classes for an absent teacher, chaperoning a school-sponsored event and performing scorekeeping duties at sports games. The Board is responsible for establishing and monitoring compliance with written payroll and personnel policies and procedures to ensure employees are accurately compensated in accordance with these agreements.

The Board's payroll and personnel policies and procedures should address how and when miscellaneous compensation may be incurred and the documentation necessary to support the time worked, including whether employees may earn miscellaneous compensation for working during lunch breaks. Adequate time records should be maintained. For example, if time sheets are used, they should include sufficient information to determine the days, hours and events worked and be reviewed and approved by supervisory personnel who have direct contact with the employee. Individual payroll amounts should be traceable to authorization documents.

Employee Compensation Payments For Miscellaneous Activities Were Not Always Supported

We reviewed employee compensation payments totaling \$183,799 paid to 18 employees during the audit period¹ for the miscellaneous activities providing tutoring services, covering classes for an absent teacher, chaperoning a school-sponsored event and performing scorekeeping duties at sports games. While all employees were paid at the Board-approved pay rate of \$55² for miscellaneous activities beyond their regularly assigned work schedule, we identified certain opportunities for the District to improve its process for ensuring that payments for tutoring, covering for classes, chaperoning and scorekeeping at sports events are accurate, properly supported and approved.

While the District has no written payroll policy or procedures for miscellaneous activities, the District uses a variety of manual time sheets that employees are required to submit to be compensated for

¹ See Appendix B – Audit Methodology and Standards

² Tutoring is paid for at a rate of \$55 per hour and chaperone/scorekeeping is paid at \$55 per event.

events and hours worked beyond their assigned workday. Generally, the time sheets include places for entering:

- The service date,
- Service times and number of hours worked,
- Event worked or class covered,
- The employee's signature to certify that they actually performed the services listed,
- The supervisor's signature to approve the time worked, and
- The Superintendent's or designee's signature to authorize the payment.

While the time sheets that we reviewed were generally signed by the employee and approved by the employee's supervisor, and time sheets for class coverage were supported, time sheets for 13 employees for 1,096 tutoring hours and 724 chaperone and scorekeeping events were not adequately supported to ensure payments totaling \$100,103 were accurately paid (Figure 1).

Figure 1: Payments Not Adequately Supported

Category	Units Reviewed	Amount Paid	Units Paid and Not Sufficiently Supported	Amount Paid
Tutoring^a	1,508	\$82,943	1,096	\$60,283
Chaperone/Scorekeeping^a	1,142	62,797	724	39,820
Total	2,650	\$145,740	1,820	\$100,103

a) Tutoring is paid for by the hour and Chaperone/Scorekeeping is paid per event.

Tutoring – Tutoring services are generally provided to students who are currently not attending school due to medical leave or are out of school on suspension. The high school principal stated that if the tutoring is in-person, the student and/or parent will sign the time sheet indicating that services were received. If the session is virtual, it will be documented as such on the time sheet. Tutoring services are to be provided outside the teacher's regularly assigned work schedule.

Five employees were paid a total of approximately \$60,283 for 1,096 hours of tutoring services that were not sufficiently supported. Specifically:

- Four of the five employees submitted time sheets that did not contain signatures of the student or the parent of the student receiving the services for 1,019 hours totaling \$56,045. All time sheets were approved by the employee's supervisor without the required information. For example, one employee submitted time sheets for 83 hours of literacy tutoring services during the 2022-23 school year and was paid \$4,565. However, all time sheets lacked the name of the students that services were provided to and signatures of either the student or the parent. The Superintendent stated that the omission of signatures on time sheets were due to the tutoring sessions either being virtual but not indicated on the time sheet, or that the tutor did not obtain the signature from the student or parent. In addition, he stated, because tutoring sessions are generally mandated by

a student's independent education plan, if the services were not provided, the District would have been notified accordingly.

- One of the five employees was paid approximately \$37,153 for 675 hours of tutoring services that were provided during their regularly assigned work schedule. The employee's assigned work schedule was Monday through Friday from 8:50am until 3:15pm. However, the employee submitted time sheets documenting tutoring services starting between 2:30pm and 3:00pm. The Assistant Superintendent stated that this employee would work through their lunch break and end their assigned workday earlier to provide these services to a student at an earlier time due to transportation conflicts for the student receiving the services. However, this information was not documented on the supporting time sheets.
- One of the five employees received payments totaling \$2,503 for 26 tutoring sessions for 45.5 hours that began at 2:30pm, the end of their regularly assigned work schedule. Because the time sheet indicated that these were home tutoring sessions, we questioned whether an employee could travel to and/or start a session right when their workday ended without overlapping the two schedules. The Assistant Superintendent stated that these sessions were performed at the school at the end of the employee's work schedule. However, this was not documented on the time sheet.
- The District was unable to provide time sheets for 25 hours of service totaling \$1,375 paid to one employee. Due to the lack of documentation, officials were unable to confirm that the employee actually provided the services that the employee was compensated for.

Without proper documentation of the tutoring services provided, District officials cannot be sure that employees are being compensated properly and that students are receiving the needed services.

The Assistant Superintendent stated that the District recognized the deficiencies in its manual time sheet process and at the start of the 2024-25 school year, the District administered updated time sheet records that require additional information and documentation. We confirmed that District staff were notified that incomplete time sheets would be returned and payments delayed. This included the required signature of a parent or guardian on tutoring time sheets.

Chaperoning and Sports Scorekeeping – The District is a member of Section XI athletics which is one of the 11 geographical sections of the New York State Public High School Athletics Association (NYSPHAA).³ Section XI is responsible for putting together the schedule of athletic meets and tournaments for its members. The schedule for such events is provided on the NYSPHAA's website. Participating members are required to provide chaperones and scorekeepers when events occur in their district.

Eight employees were paid a total of \$39,820 for chaperoning or providing scorekeeping services at 724 school sporting events without time sheets that included sufficient information to support the payments.

³ NYSPHAA is a non-profit, voluntary, educational service organization dedicated to providing equitable and safe competition for the students of its member schools.

During the 2022-23 school year, while time sheets included a place to add detailed information about the events that employees worked at as chaperones or scorekeepers, employees only entered the date and the number of events attended on that date. The employees did not include what specific event or events they worked at or the time of the events. All the available time sheets were signed and approved by the Director of Athletics.

In addition, we reviewed the Section XI schedule for all time sheets submitted by the eight employees for chaperoning or scorekeeping and questioned the reasonableness of payments for 258 events totaling \$14,190. We questioned these payments for the following reasons:

- Overlapping game schedules which would require attending two games at the same time in different locations,
- No games scheduled on the date when compensation was requested,
- No home game scheduled on the date when compensation was requested, or
- Submitting time sheets for payments for multiple tournaments on the same date and location.

For example, one employee submitted time sheets for chaperoning to be paid for attendance at 21 sporting events from February 6, 2023 through February 25, 2023 totaling \$1,155. The employee's time sheets did not indicate which sporting events they attended, or the date and the time of those events. However, the time sheets were signed and approved by the Director of Athletics. We reviewed the Section XI schedule for the dates and time of home events for the same time period and determined that based on the schedule, the employee would only be able to work at seven events.

Lastly, the District was unable to provide time sheets to support payments for seven events totaling \$385 made to two employees. Due to the lack of documentation, District officials were unable to determine whether the employees actually provided the services that they were compensated for.

The Director of Athletics stated that CBAs do not include directions to have time sheets for chaperoning and scorekeeping completed in this manner and that employees are paid for chaperoning and scorekeeping by the event and not by the hours worked. Therefore, he did not think the time of the event was necessary. He also stated that when he reviews and approves time sheets, he is simply reviewing to make sure they are complete and not that the event was held, or an employee worked the event. Further, he stated that he was not provided with training in approving time sheets and is just completing the process the way it has been done in the past. While all time sheets reviewed were signed and approved by the Director of Athletics, the time sheets provided a place for the Superintendent or their designee to sign and authorize payment, but none of the time sheets were signed to indicate that they were reviewed.

Because officials did not have a process for reviewing and approving time sheets, which includes having enough information to ensure that the employee actually provided the services listed or written procedures for verifying attendance at events, the officials lacked sufficient support to approve payments resulting in questionable and unsupported payments for chaperoning and scorekeeping at events.

While the Assistant Superintendent reviews and approves the payroll registers prior to the final payroll processing and the Superintendent certifies the final payroll, these questionable and unsupported payments initially went undetected. The Assistant Superintendent stated that while these deficiencies were not noted during the review and certification of payroll, the deficiencies were questioned when developing the 2023-24 fiscal year budget.

In conjunction with the payroll clerk, the Assistant Superintendent reviewed time sheets for chaperoning and scorekeeping for the 2022-23 year and detected that while the time sheets were approved by employees' direct supervisors, they were not sufficiently supported. These concerns were brought to the attention of the Board and internal auditors for further review. The internal auditors performed a review of time records for athletic supervision within the District.

As a result, at the beginning of the 2023-24 school year, the time sheet process was updated to require information on the event worked, the time of the event and a printout of the Section XI schedule to confirm the employee's attendance at the sporting events.

Payments for tutoring and chaperoning and scorekeeping at events were not always properly supported or approved because officials did not properly review time sheets, and other records to confirm time worked, and the Board and District officials have not developed and adopted comprehensive written policies and procedures to convey their expectations and guide the payroll process for these miscellaneous activities. When employee compensation is not supported by adequate time sheets and supporting documentation for tutoring and chaperoning and scorekeeping at events, there is an increased risk that employees are receiving pay for time not actually worked.

What Do We Recommend?

The Board should:

1. Establish and adopt comprehensive written payroll processing policies and procedures for compensation for tutoring, covering classes, chaperoning and scorekeeping at sports events.

District officials should:

2. Provide supervisors with training to ensure time sheets are only approved if they are fully completed and adequately supported.

Appendix A: Response From District Officials

Center Moriches Union Free School District

BOARD OF EDUCATION

Ms. Lauren Slionski-
President,
Ms. Thomasina Harrell,
Vice President
Mr. Marcus Babzien
Dr. Dawn DiPeri
Mr. Brian Tenety

529 Main Street
Center Moriches, New York 11934
(631) 878-0052
Fax (631) 878-4326
www.emschools.org

Dr. Ricardo Soto
Superintendent of Schools

Mr. Bruce Singer-
Interim
Assistant Superintendent for Business

June 26, 2025

Office of the New York State Comptroller
Division of Local Government and School Accountability
110 State Street, 12th floor, Albany, New York, 12236

Dear Sirs:

RE: NYS Comptroller DRAFT Audit Report of Center Moriches Union Free School District Payroll – 2024M-155

Please be advised that on June 25, 2025 we had an exit interview to review the DRAFT audit report of Center Moriches Union Free School District – Payroll – 2024M-155. At this time, we have reviewed the Draft Audit Report of Center Moriches UFSD, and now we would like to submit our Response and Corrective Action Plan to the Draft report. We appreciate the examiners efforts and believe that the recommendations will help our school district continue to strengthen our fiscal controls. The recommendations related to the payroll issues were previously discussed and corrective measures were implemented to cure the deficiency. The report supports our continuing efforts to protect the district's financial integrity. The change in the time sheets will help ensure that employees are receiving payment for time actually worked.

Recommendations-

- 1) Establish and adopt comprehensive written payroll processing policies and procedures for compensation for tutoring, covering classes, chaperoning, and scorekeeping at sports events
 - a. Response
 - i. School District Council is currently developing the Board of Education payroll processing policy which will be adopted by the Board of Education.
- 2) Provide supervisors with training to ensure time sheets are only approved if they are fully completed and fully supported
 - a. Response
 - i. The school district has previously developed a revised time sheet which includes:
 1. Each event must be listed on its own line;
 - a. Signatures which certify that the employee actually performed the services as stated on the time sheet;
 - b. Signature of Immediate Supervisor who certifies that the work has been performed;
 - c. Signature of Building Principal or Athletic Director; and
 - d. Submit all supporting documentation.

The payroll staff in the business office will only process time sheets when the time sheet is fully completed with supporting documentation. The Assistant Superintendent for Business shall provide supervision, training, and direction to ensure that the payroll time sheet are paid only when the time sheet is fully completed including all supporting documentation.

We have found that NYS Comptrollers auditors assigned to Center Moriches Union Free School District were extremely cordial, informative, and provided excellent sources of information.

Respectfully submitted,



Dr. Ricardo Soto
Superintendent of Schools

CC:
NYS Comptroller Office- Hauppauge Regional Office
Ira McCracken, Chief of Municipal Audits
NYS Office Building, Room 3A10
250 Veterans Memorial Highway
Hauppauge, New York

Appendix B: Audit Methodology and Standards

We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. We obtained an understanding of internal controls that we deemed significant within the context of the audit objective and assessed those controls. Information related to the scope of our work on internal controls, as well as the work performed in our audit procedures to achieve the audit objective and obtain valid audit evidence, included the following:

- We interviewed District officials and employees to gain an understanding of payroll-processing procedures.
- We obtained and reviewed the District's Teachers Association CBA to determine the various miscellaneous payments made to teachers and if they were paid in accordance with the agreement.
- We reviewed time sheets for miscellaneous compensation for 18 employees totaling \$183,799 during the period July 1, 2022 through March 31, 2024, to determine if these compensation payments were accurate, supported and approved. Our sample included 214 payments totaling 3,342 hours and school events where employees were paid for tutoring, scorekeeping, chaperoning, and covering class periods. We selected the time sheets to review using the following methodology:
 - For tutoring, all paychecks that included more than 12 units designated tutoring for the employees were selected;
 - For chaperone pay, all paychecks that included more than five units designated chaperone for the employees were selected;
 - For class coverage pay, all paychecks that included more than eight units designated period for the employees selected in this area; and
 - For scorekeeping, all paychecks that included more than five units designated scorekeeping for the employees were selected.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law, Section 2116-a (3)(c) of New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more

information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The CAP should be posted on the District's website for public review.

Appendix C: Resources and Services

Regional Office Directory

www.osc.ny.gov/files/local-government/pdf/regional-directory.pdf

Cost-Saving Ideas – Resources, advice and assistance on cost-saving ideas

www.osc.ny.gov/local-government/publications

Fiscal Stress Monitoring – Resources for local government officials experiencing fiscal problems

www.osc.ny.gov/local-government/fiscal-monitoring

Local Government Management Guides – Series of publications that include technical information and suggested practices for local government management

www.osc.ny.gov/local-government/publications

Planning and Budgeting Guides – Resources for developing multiyear financial, capital, strategic and other plans

www.osc.ny.gov/local-government/resources/planning-resources

Protecting Sensitive Data and Other Local Government Assets – A non-technical cybersecurity guide for local government leaders

www.osc.ny.gov/files/local-government/publications/pdf/cyber-security-guide.pdf

Required Reporting – Information and resources for reports and forms that are filed with the Office of the State Comptroller

www.osc.ny.gov/local-government/required-reporting

Research Reports/Publications – Reports on major policy issues facing local governments and State policy-makers

www.osc.ny.gov/local-government/publications

Training – Resources for local government officials on in-person and online training opportunities on a wide range of topics

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Contact

Office of the New York State Comptroller
Division of Local Government and School Accountability
110 State Street, 12th Floor, Albany, New York 12236

Tel: (518) 474-4037 • Fax: (518) 486-6479 • Email: localgov@osc.ny.gov

<https://www.osc.ny.gov/local-government>

Local Government and School Accountability Help Line: (866) 321-8503

HAUPPAUGE REGIONAL OFFICE – Ira McCracken, Chief of Municipal Audits

NYS Office Building, Room 3A10 • 250 Veterans Memorial Highway • Hauppauge, New York
11788-5533

Tel (631) 952-6534 • Fax (631) 952-6091 • Email: Muni-Hauppauge@osc.ny.gov

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