

**St. Lawrence-Lewis BOCES
Corrective Action Plan
(For Fiscal Year 2024-2025)**

Recommendation:	District Actions:	Person(s) Responsible & Anticipated Date of Completion:
<p>Recommendation: We recommend the District strengthen controls over stipend authorization to ensure all stipends are consistently reported to and approved by the Board of Education prior to payment. The District should formalize procedures clarifying all staff who receive stipends are listed on the annual Board approved rate document must also be individually reported to the Board for approval prior to being processed. Human Resources should update its processes and internal communication to ensure the reporting of stipends is consistent and to ensure that no stipend is paid without documented Board authorization.</p>	<p>The BOCES HR Department reviewed this recommendation and, beginning in the 2025–2026 school year, started including stipends on the Board of Education agenda for approval.</p>	<p>Human Resource Department July 2025 completed</p>
<p>Recommendation: The BOCES should ensure that all W-4 and IT-2104 forms are signed by both the employee and BOCES staff during the onboarding process. Additionally, the BOCES should ensure that current year forms are being used.</p>	<p>The BOCES HR Department will review this recommendation to determine if procedures can be revised to ensure that forms are reviewed and signed off when received.</p>	<p>Human Resource Department June 2026</p>
<p>Recommendation: All changes in employment status (e.g., additions and terminations), salary, and wage rates should be properly authorized, approved, and documented to support employment status changes. When appropriate, payroll change forms such as salary notices should be used to document and authorize wage and salary changes authorized by the governing board.</p>	<p>The BOCES utilizes employee change forms and employee position reports that are signed off by the directors. However, these forms are not signed off by employees. The BOCES will review this recommendation further to see if there is adequate staffing available to incorporate salary notices for all employees on an annual basis.</p>	<p>Human Resource Department Payroll Department August 2026</p>