

**WEBSTER CENTRAL SCHOOL DISTRICT
INTERNAL AUDIT**

**Risk Assessment Annual Update
and
Internal Audit Report and
Examination of Human Resource Processes
2021 - 2022**

5. Results

A. Employee System Deactivation

Observation

We noted the following regarding the number of days it took the District to deactivate a resigned employee’s District facilities and account access based on our testing of 10 individuals. Resignation dates were obtained from the notification letter to the District.

Business Days After Resignation	Number of Selections
1	5
2	1
4	1
6	1
8	1
33	<u>1</u>
	10

Recommendation

It is recommended that the District ensure that employees who have resigned have their accounts and District facilities access deactivated timely (within 1 business day). We noted that 5 individuals were deactivated within that time and 5 individuals were not, with the most significant delay being 33 business days. We noted that the individual that was not deactivated until 33 business days after resignation was working per diem for a few of those days. The District deactivated this individual 25 days after their last per diem shift.

B. Employee Medical Enrollment Form

Observation

We noted there was 1 instance out of 30 individuals selected wherein an employee’s personnel file did not contain the enrollment form completed to support what medical plan the employee had selected during the onboarding process.

Recommendation

It is recommended that the District ensure all employees have an enrollment form included in their personnel files to support the insurance election made by the employee.