



VILLAGE OF HASTINGS-ON-HUDSON

Municipal Building
7 Maple Avenue
Hastings-on-Hudson, New York 10706

December 19, 2018

Mr. Tannah Blamah
Chief Examiner
Office of the New York State Comptroller
Division of Local Government and School Accountability
33 Airport Center Drive, Suite 103
New Windsor, NY 12553-4725

Re: Village of Hastings-on-Hudson Board Oversight Report Examination 018M-92

Dear Mr. Blamah:

Pursuant to General Municipal Law Section 35-4(b)(1), please see the attached Corrective Action Plan as it relates to the Board Oversight Examination referenced above. The report of examination was presented to the Village Board of Trustees at the Regular Meeting held on November 6, 2018.

In addition to the Corrective Action Plan, in accordance with General Municipal Law 35-2, included with this submission is the affidavit of publication. The notice and report were also posted and made available on the Village's website.

This plan based on the recommendations of the examination will help the Village enhance its current safeguards and policies.

Sincerely,

A handwritten signature in blue ink, appearing to read "Francis A. Frobel".

Francis A. Frobel
Village Manager

FILL IN BELOW (1) OR (2) - whichever applies:

CERTIFICATION OF CLERK OR SECRETARY
TO BE FILED WITH PROOF OF PUBLICATION

(1) I CERTIFY that the RIVERTOWN'S ENTERPRISE is the official
(Name of Newspaper)

newspaper of THE VILLAGE OF HASTINGS-ON-HUDSON
(Name of Municipal Corporation, Industrial Development Agency, District,
Agency or Activity)

Dated: 11/1/14 Signed: [Signature]
(Clerk/Secretary)



(2) I CERTIFY that the _____ has
(Name of Municipal Corporation, Industrial Development Agency, District,
Agency or Activity)

no official newspaper but that the _____
(Name of Newspaper)

is a newspaper having general circulation in such municipal corporation, district, or area served
by such industrial development agency, agency or activity.

Dated: _____ Signed: _____
(Clerk/Secretary)

Affidavit of Publication

STATE OF NEW YORK } USA
County of Westchester }

PAT DOMMERMUTH being
duly sworn says *(s)he is Principal Clerk of

THE RIVERTOWNS
Enterprise

a newspaper published in the Village of Dobbs Ferry,
County of Westchester, and State of New York,
and that a notice of which the annexed printed
notice is a copy, has been published in the

THE RIVERTOWNS
Enterprise one time(s), once

each week for one successive week(s),
that such publication was made in the issue(s) of:

11-2-18

Pat Dommerruth

Principal Clerk

Sworn before me 5 day
of Nov, 2018

Eileen M Fusco

Notary Public

EILEEN M. FUSCO

Notary Public - State of New York
No. 01FU6352798

Qualified in Westchester County

My Commission Expires January 3, 2021

*This affidavit must be made and sworn to by the
Principal Clerk or Foreman of the composing room.

LEGAL NOTICE

Notice is hereby given that the fiscal affairs of the Village of Hastings-on-Hudson for the period beginning on June 1, 2016 and ending on August 28, 2017 have been examined by the Office of the State Comptroller and that the report of examination prepared by the Office of the State Comptroller has been filed in my office where it is available as a public record for inspection by all interested persons. Pursuant to Section 35 of the

General Municipal Law, the governing board of the Village of Hastings-on-Hudson may, in its discretion, prepare a written response to the report of examination prepared by the Office of the State Comptroller and file any such response in my office as a public record for inspection by all interested persons not later than January 24, 2019.

Joseph L. Cerretani
Village Clerk/Treasurer

RE213-18

CORRECTIVE ACTION PLAN

Item #	NYS Comptroller Recommendation	Proposed Corrective Action	Status	Responsible Party to Implement
1	Appoint Village Treasurer	Treasurer Appointed	COMPLETE	Village Board of Trustees
2	Establish clear comprehensive policies and update appropriately	Provide a policy statement committing to periodic ongoing reviews and updates	In progress; draft presented to Village Board on 12/18/18	Village Board of Trustees through recommendations made by the Village Manager
Contracting Issues				
3	Revise procurement policy to include professional services	Policy to be updated to include professional services, with explicit provisions for sole-sourcing where necessary	In progress; draft presented to Village Board on 12/18/18	Village Manager
4	Enter into written contracts for current and future professional services	Village Manager to request Village Attorney prepare contracts in addition to RFP, Purchase Orders, and Resolutions	Will be referred to Village Attorney when needed.	Village Attorney
5	Ensure all required purchases are competitively bid in accordance with state policy	Implement policy that is being updated (see #3), including provisions for sole-sourcing contracts where necessary	Implemented after approval of policy change outlined in #3.	Village Treasurer
Accrued Leave, Vacation, and other Payroll Issues				
6a	Enforce policies on annual accrued leave	Enforce written request and approval on leave remaining at the end of the year.	ENACTED	Village Manager
6b	Reduce leave balance of any employee with excess vacation leave	Options being drafted by management.	In progress, with recommendation to Board on 12/18/2018. First review by counsel.	Village Board of Trustees through recommendations made by the Village Manager
6c	Ensure leave balances are periodically reconciled so employees do not exceed carryover limits	Balances will be recorded in new ADP module, which will make it easy to reconcile, monitor, and enforce any new limits set by policy.	New ADP module expected to be operational 1/1/19	Village Treasurer
7a	Ensure Village Manager reviews and approves accrued leave	New ADP module will provide options for review and approval of leave time.	New ADP module expected to be operational 1/1/19	Village Manager
7b	Ensure adequate documentation is maintained for leave balance calculations	New ADP module will provide all backup for approvals of leave time.	New ADP module expected to be operational 1/1/19	Village Treasurer
7c	Correct compensatory leave balances of employees identified in the report	Internal comprehensive review of all comp time balances for all employees.	Review completed 12/14/18	Village Treasurer
8a	Review OT/CT issues and determine if recovery for overpayment can be obtained	Internal comprehensive review of all comp/ overtime balances for all employees.	Review completed 12/14/18. After review, any necessary adjustments were made	Village Treasurer
9	Establish OT policies on how it should be recorded, approved, and verified	New ADP module will have an O/T approval, and automatic payroll calculation. Policies will be updated to match ADP functionality.	New ADP module expected to be operational 1/1/19. Draft policies presented to Village Board 12/18/18	Department Heads
10	Ensure Dept. Heads and payroll personnel review and sign time sheets and verify additional time recorded	All time sheets will be reviewed and approved electronically by Dept. Head and Village Manager	New ADP module expected to be operational 1/1/19	Department Heads
11	Ensure oversight of payroll clerk's work and activities to ensure accurate payroll	Remove paper records and manual calculations to ensure payroll accuracy. Periodic management review of electronic ADP records to be conducted.	New ADP module expected to be operational 1/1/19.	Village Treasurer
Inventory-Related Issues				
12	Establish policies and procedures for types of inventory that must be monitored and accounted for annually. Policy must require updated inventory records, periodic physical inventory, and disposal	New financial management software which will include an asset management module to accurately and efficiently maintain inventory. Policies will be developed that will reflect new system capabilities and best practice.	Obtaining last of 3 proposals for software. Expected to bring to Village Board of consideration in February 2019, after review and analysis. Policies to be updated or written by end of 1Q 2019.	Village Manager
13	Designate individual responsible for taking inventory each year and updating inventory records	Treasurer will ensure inventory is maintained and will work with all departments to keep inventory current	Preliminary inventory complete. Comprehensive inventory to be completed in advance of new financial software	Each individual department when purchasing equipment
IT-Related Policies				
14	Develop and implement formal written disaster recovery plan to maintain/ restore critical operations in event of disaster	Practice that is currently in place to be formalized into a detailed, written policy	Policy drafted and ready for consideration by our auditor.	IT Director
15a	Adopt acceptable computer use policy	Draft "Acceptable Computer Use" policy	Draft policy developed. To be reviewed by Counsel and Auditor and then shared with the Board.	Village Manager
8b	Ensure Deputy Treasurer/IT Director monitors employee internet use	Implement policy that is being updated (see #15a)	Monitoring schedule can be implemented upon ratification of policy in set in #15a.	IT Director
15b	Adopt breach notification policy	Draft "Breach Notification" policy	Policy drafted and ready for consideration by our auditor.	IT Director
15c	Ensure all network users receive IT security training	Provide training materials and bulletins, including mandatory in-house videos on IT security protocols, including refresher courses on a periodic basis	Identifying education vendor. Targeting delivery in 1Q 2019.	IT Director
16a	Disable any generic user accounts	Disable generic user accounts	COMPLETE. Accounts have been disabled.	IT Director
16b	Adjust website content filtering to ensure staff is in compliance with policy	Monitor Web content as part of acceptable use policy	Will be implemented upon approval of the policy in 15a.	IT Director
Additional Village Manager Recommendations				
Item #	Issue	Village Manager Proposed Action	Status	Responsible Party to Implement
A	Set standards for competitive contract reviews for recurring or other professional service contracts	Formalize time periods for competitive reviews of repeating contracts, including attorney, insurance and other such services. Rely on recommended best practices.	In progress; presented to Village Board on 12/18/18	Village Manager
B	Avoid further accumulation of vacation time.	Establish a policy that relies on a mandatory use of vacation, minimal limited roll-over, pay-out or some combination of these approaches.	In progress; presented to Village Board on 12/18/18	Village Manager
C	Ensure that IT policies and procedures remain current.	Institute periodic IT audits, based on best practice.	In progress; presented to Village Board on 12/18/18	IT Director
D	Ensure that operational processes remain current.	Institute periodic operational audits, based on best practice.	In progress; presented to Village Board on 12/18/18	Village Manager