



# **Erie 2-Chautauqua- Cattaraugus Board of Cooperative Educational Services**

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Building Access Badge Accounts

2024M-60 | August 2024

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# Report Highlights

## Erie 2-Chautauqua-Cattaraugus Board of Cooperative Educational Services

### Audit Objective

Determine whether the Erie 2-Chautauqua-Cattaraugus Board of Cooperative Educational Services (BOCES) officials properly managed and monitored building access badge accounts.

### Key Findings

BOCES officials did not properly manage and monitor badge accounts used to access BOCES buildings. Badges that are not properly managed and remain active without a purpose can be lost, stolen or misused, potentially resulting in unauthorized building access.

BOCES officials:

- Did not deactivate 48 badges (55 percent) that were no longer needed out of the 87 active non-employee individual badge accounts.
- Created 25 duplicate accounts in the building access system and physical badges for current BOCES employees who already had badges.
- Did not deactivate and could not physically locate the badges for 15 of 25 shared accounts we selected for testing.
- Discovered and deactivated, because of our audit inquiry, an additional 48 shared accounts since the badges were lost.

### Key Recommendations

- Deactivate badge accounts as soon as they are no longer needed.
- Periodically review accounts for necessity and appropriateness of access.

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

### Audit Period

July 1, 2022 – April 29, 2024

### Background

BOCES provides educational and support services to 27 component school districts in Erie, Chautauqua and Cattaraugus counties.

BOCES is governed by a 13-member Board of Education (Board). The Board is responsible for the general management and oversight of financial and educational affairs. The District Superintendent is the chief executive officer responsible, along with other administrative staff, for day-to-day management.

The Executive Director of Human Resources (Director), who is assisted by two personnel secretaries, along with a network specialist who reported to the Associate Director of Technology, and various department heads are responsible for managing and monitoring the use of badge accounts.

#### Quick Facts

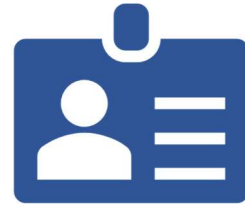
##### Active Badge Accounts

Employees and Board Members	797
Non-Employee Individuals	87
Shared Accounts	153
<b>Total</b>	<b>1,037</b>
Reviewed	240

# Building Access Badge Accounts

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BOCES has implemented a Building Access System (BAS) that assists officials to manage and monitor building entry points and regulates who can enter the school premises. This system utilizes ID badges, with badge accounts stored in the computer program which authenticates the approved badge holder before allowing entry to specific BOCES buildings.



## How Should BOCES Officials Manage and Monitor Building Access Badge Accounts?

The Safe Schools Against Violence in Education Act (SAVE Act)<sup>1</sup> requires officials to incorporate school building security into their safety plans, including the implementation of physical security devices, such as badges that allow access to buildings. Officials should also establish written procedures for managing employee and non-employee badge accounts that define:

- Who at BOCES has the authority to grant access,
- To whom badges can be issued and the limits of access (i.e., time period or locations necessary for job-related duties),
- Who is responsible for monitoring active accounts, and
- The process to revoke access, by collecting and deactivating badge accounts.

BOCES officials should also periodically review all badge accounts to help monitor and ensure that any account not associated with an authorized user, or a current need is promptly deactivated. To ensure individual accountability, all employees should have and use their unique badge accounts to access BOCES buildings. For badge accounts not assigned to a specific individual, officials may not be able to link activity directly to an individual. If shared badges are necessary, officials should establish additional procedures to track and monitor badge account usage and ensure badges are collected after use. When shared badges are not needed, they should be deactivated. Badges that remain active without a purpose can be lost, stolen or misused, potentially leading to unauthorized building access.

## Officials Did Not Adequately Manage and Monitor Badge Access Accounts

We determined the BOCES had a process for adding access badges for employees, after completing its hiring process that includes background checks. For new employees, approved non-employees and for specific requested

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<sup>1</sup> An act to amend Education Law, in relation to improving school safety (Laws of New York, 2000, Chapter 181).

purposes, the personnel secretaries add the badge account to the system and the network specialist updates access limits on existing badges.

However, BOCES officials did not actively manage badge accounts and did not have written procedures for granting, changing and deactivating accounts for temporary BOCES employees and non-BOCES employees (e.g., vendors, contractors<sup>2</sup> and component school district staff). Furthermore, BOCES officials did not properly monitor the use of badge accounts to determine whether the accounts were needed. As a result, the BOCES had unneeded badge accounts still active in the BAS.

We compared all 1,037 badge accounts in the BAS with the current BOCES employee master list and Board member list and identified 797 accounts that were assigned to current employees or to Board members. Of the remaining 240 accounts that were not identified on the employee master list, 87 were assigned to individual names and 153 were assigned to shared badge accounts.

Individual Badge Accounts – We determined that 48 of the 87 badge accounts issued to non-employee individuals were not needed and should have been deactivated (Figure 1)

**FIGURE 1**

### Individual Badge Accounts That Should Have Been Deleted



- 23 badge accounts were assigned to former employees, including temporary, long-term substitutes and individuals who were hired but never started working for BOCES. Based on the former employees' service dates, they did not work for BOCES for a period ranging between six months and five years at the time of our testing.
- 14 accounts were assigned to former component school district employees or School Resource Officers (SROs) who no longer required access.
- 10 accounts were assigned to contracted vendors for either cafeteria service or building maintenance who completed their services and no longer needed access.
- One account was assigned to a student in an early college high school program who is no longer enrolled at the BOCES.

<sup>2</sup> BOCES contracts do not include language that require vendors to perform background checks.

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The remaining 39 individual non-employee active badge accounts were currently used by BOCES students, employees of contracted vendors, employees from component school districts for support services, and SROs.

Both the Director and a personnel secretary told us that they use an exit checklist for employees leaving BOCES, which includes an action item to deactivate the employee's badge account. They further explained that it was an oversight that the badges of nine former employees were not deactivated. For 14 of the 23 employees who were temporary or long-term substitutes, no checklist was prepared or required.

For contracted vendors and the SROs, both the Director and the personnel secretary told us that they were not notified by department heads to deactivate the unneeded badge accounts, as they were unaware of whether these individuals were still working at BOCES because they were not employees. However, the Director and the Associate Director of Technology have the ultimate responsibility to monitor badge use to determine whether accounts are needed.

Although these badge accounts were deactivated after we brought it to their attention, BOCES officials should have deactivated the accounts as soon as they were no longer needed, such as when these individuals' employment ended or stopped providing services to BOCES. Because the BOCES did not have adequate procedures to routinely review and deactivate badge accounts, these accounts remained active and could potentially have been used for unauthorized access.

Shared Badge Accounts – Out of the 153 identified shared badge accounts that were issued based on department request, we selected 25 accounts<sup>3</sup> and followed up with the respective department heads to verify whether the physical

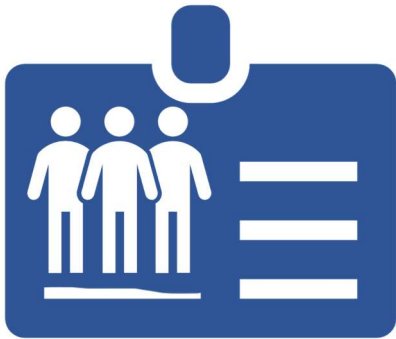
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<sup>3</sup> Refer to Appendix B for information on our sampling methodology.

badges were in their possession. Fifteen of these accounts (60 percent) were not properly managed, and the physical badge could not be located (Figure 2).

**FIGURE 2**

**Fifteen Lost Shared Badges**



- Seven accounts were for vendors who performed operations and maintenance. Three of these accounts were never used.
- Five accounts were for vendors involved in two separate capital projects that ended in June 2021. One of the five was never used. The other four were used from August 2019 to July 2021.
- Two accounts were for fleet services. Currently fleet services are performed by BOCES employees who have individual badges; therefore, the shared badges were not necessary.
- One account was assigned to an educational culinary program. The account was never used.

The other 10 badges were in the possession of department heads. These badge accounts served various purposes, including substitute roles, the career and technical education office, educational programs, capital projects, operations and maintenance and law enforcement.

The Director of Facilities, who is responsible for overseeing operations and maintenance, did not maintain an inventory of shared badge cards. Both the Director of Facilities, and the Director of Management Services and Operation, who is responsible for overseeing capital projects, told us they were not aware of all the shared badge accounts assigned to their functional areas, as many were issued before their tenure. Likewise, the Director of Instructional Support Services told us that she was unaware of the shared badge accounts for fleet services because these badges were issued before her tenure. The current Director of Career and Technology and the program’s teacher did not realize an additional badge account was assigned to this program.

Had BOCES officials limited use of shared badges, established additional procedures to manage their use, and implemented written procedures to deactivate badge accounts and monitored compliance by periodically reviewing active accounts, these accounts may have been identified and deactivated promptly.

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As a result of our audit inquiry, all 15 badge accounts that were not managed properly by the BOCES were deactivated. In addition, the Director of Facilities deactivated another 48 operations, maintenance and capital projects related accounts and told us that he deactivated these accounts because the badges could not be located.

We also identified 25 instances where a current BOCES employee had two badge accounts recorded in the BAS. Both the Director and a personnel secretary explained that it was an oversight, as in most instances, when an employee lost their badge, or the personnel secretaries needed to reprint a badge due to a printer malfunction, the personnel secretaries created a new badge account and physical badge for the employee without deactivating the original account.

Unneeded individual and shared badge accounts remained active in the BAS because BOCES officials did not adequately review accounts for necessity. Although the network specialist told us that he periodically monitored badge activity and deactivated accounts for individuals not identified in the BOCES employee directory, or badge accounts without recent activity, we identified that unneeded accounts remained active and could potentially have been used for unauthorized access.

## **What Do We Recommend?**

BOCES officials should:

1. Develop written procedures for adding, modifying and deactivating individuals and shared badge accounts, and evaluate and adjust these procedures, as needed, to ensure all processes are working as intended.
2. Deactivate unneeded badge accounts as soon as they are no longer needed.
3. Develop periodic review process, and periodically review active accounts for necessity and appropriateness of access.
4. Have additional procedures in place for necessary shared badge accounts to monitor who uses the accounts and when and how they are used.
5. Ensure employees do not have duplicate badge accounts.



# Appendix A: Response From BOCES Officials

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Erie 2-Chautauqua-Cattaraugus BOCES

Central Administration

## Carrier Educational Center

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Angola, NY 14006-9621  
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www.e2ccb.org

David O'Rourke, Ph.D.  
District Superintendent  
Erie 2-Chautauqua-Cattaraugus BOCES  
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Angola, New York, 14006  
716-549-4454

August 12, 2024

Thomas P. DiNapoli  
New York State Comptroller  
Office of the State Comptroller  
110 State Street  
Albany, New York 12236

Dear Comptroller DiNapoli,

Subject: Response to the Audit Report of Building Access Badge Accounts (2024M-60)

We appreciate the Office of the State Comptroller's thorough examination of our building access badge accounts management and monitoring processes. We recognize the importance of ensuring secure access to our facilities and are committed to addressing the issues identified in the audit.

### Key Findings and Responses

#### 1. Deactivation of Unneeded Badge Accounts

- Audit Finding: The audit revealed that 48 out of 87 active non-employee individual badge accounts were not deactivated despite being no longer needed.

- Response: We acknowledge this oversight and have since deactivated all identified unneeded accounts. Furthermore, upon the expert advice of the comptroller's office, we initiated temporary access to any individual who serves on an annual basis to ensure deactivation automatically occurs at the end of each school year. Moving forward, we will implement a stringent process to ensure the timely deactivation of badges for individuals who no longer require access.

#### 2. Management of Duplicate Badge Accounts

- Audit Finding: There were 25 instances where current BOCES employees had duplicate badge accounts.

- Response: We have deactivated all duplicate accounts identified. To prevent recurrence, we will update our procedures to ensure that any reissued badges automatically deactivate the previous accounts.

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Erie 2-Chautauqua-Cattaraugus Board of Cooperative Educational Services



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**3. Shared Badge Accounts**

- Audit Finding: Fifteen shared badge accounts were found to be not properly managed and the physical badges could not be located.
- Response: We have deactivated these accounts and conducted a full review of all shared badge accounts. Moving forward, we will establish a detailed inventory and tracking system for all shared badges to ensure proper management and accountability.

**Recommendations and Actions**

**1. Development of Written Procedures**

- Recommendation: Develop written procedures for adding, modifying, and deactivating individual and shared badge accounts.
- Action: We are currently drafting comprehensive procedures, which will be reviewed and updated regularly to adapt to any changes in our operational needs. Lastly, a shared log has been initiated which includes any record of any issued, adjusted, or deactivated badges.

**2. Unneeded badge accounts**

- Recommendation: Deactivate unneeded badge accounts as soon as they are no longer needed.
- Action: We will conduct quarterly reviews of inactive accounts to ensure any unneeded cards are deactivated.

**3. Periodic Review Process**

- Recommendation: Implement a periodic review process to evaluate the necessity and appropriateness of active badge accounts.
- Action: We will conduct quarterly reviews of all badge accounts to ensure that only necessary and appropriate accounts remain active.

**4. Additional Procedures for Shared Badge Accounts**

- Recommendation: Establish additional procedures for monitoring the use of shared badge accounts.
- Action: A check-in/check-out system for shared badges has been established to track their usage and ensure they are returned and kept in a secure location each night. All shared badges will have expiration dates automatically established for the end of the school year as a second safety measure.

**5. Elimination of Duplicate Accounts**

- Recommendation: Ensure that employees do not have duplicate badge accounts.
- Action: Our updated procedures will include a verification step to check for and eliminate any potential duplicates during badge issuance and re-issuance processes.

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We are committed to enhancing our building access management processes and ensuring the security of our facilities. We appreciate the insights provided by the audit and are confident that the measures we are implementing will address the identified issues and prevent their recurrence.

Thank you for your attention to this matter. We will submit our corrective action plan within the required 90-day period and look forward to your continued guidance and support.

Sincerely,

David O'Rourke, Ph.D.  
District Superintendent  
Erie 2-Chautauqua-Cattaraugus BOCES

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**Erie 2-Chautauqua-Cattaraugus Board of Cooperative Educational Services**

## Appendix B: Audit Methodology and Standards

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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 BOCES officials and reviewed Board policies to gain an understanding of the BOCES' policies, procedures and practices related to managing and monitoring access for BOCES buildings.
- We compared the BOCES' active badge account list, or 1,037 accounts, to the employee master list and board member list and identified badge accounts that were not associated with current BOCES employees or Board members. This comparison resulted in 87 accounts assigned to individuals and 153 shared accounts.
- For the 87 badge accounts assigned to individuals, we interviewed BOCES officials and reviewed relevant documentation to determine whether the badge account was still needed. For any unneeded badge accounts, we inquired as to why they were not deactivated and identified when the individual separated service from the BOCES and the last time the account was used.
- Out of 153 shared badge accounts, we selected a judgmental sample of 25 accounts and followed up with the respective department heads to verify whether the physical badges were in their possession. If not in their possession, we inquired as to the reasons why. For the 25 accounts, we reviewed activity in the BAS to identify when the badge was last used. The sample was based on the badge account purpose and building location. We selected eight operations and maintenance badge accounts for three buildings, six capital project badge accounts for two capital projects, four substitute badge accounts for two buildings, two fleet service accounts, two educational program accounts, two career and technical education office accounts, and one law enforcement account.
- We reviewed the badge account list and identified the individuals who had more than one badge account. We then interviewed BOCES officials to determine why.

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.

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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 BOCES's website for public review.



## Appendix C: Resources and Services

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### **Regional Office Directory**

[www.osc.ny.gov/files/local-government/pdf/regional-directory.pdf](http://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](http://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](http://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](http://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](http://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](http://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](http://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](http://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

[www.osc.ny.gov/local-government/academy](http://www.osc.ny.gov/local-government/academy)

## Contact

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