

Onteora Central School District
Audit Committee Agenda
June 11, 2018
9:30 A.M.

Committee Members Present: Kevin Salem, Robert Burke Warren, Robert Curran, Drew Boggess, Wendy Wolfenson,

Committee Members Absent: None

Invited Guests: Victoria McLaren, Superintendent
Monica LaClair, Assistant Superintendent for Business
Debra D'Aprile, District Treasurer
David Leather, Questar III BOCES

1. Call to Order
 - a. 9:30 called to order
2. Attendance
 - a. All present
3. Approval of Minutes
 - a. Wendy Wolfensen brought up that there was a mention of the Disaster Recovery Plan at the last meeting and asked if it should be recorded in the minutes of the last meeting. It was decided to add it to the minutes of this meeting and Monica LaClair would review and add to a future Audit Committee meeting.
 - b. Drew Boggess first, Wendy second, all in favor
4. Internal Audit – Questar III BOCES
 - a. David Leather went over the report of the program review. He went over the process and the scope of work. He reviewed the internal controls over the data and tested the district's procedures. He also evaluated the level of access and rights.

He commented that the District has several key program controls in place, ie. policies, signed agreements and audit logs. Wendy Wolfenson noted that the Parent Portal doesn't require a change of passwords. Bob Curran spoke of Data migration onto mobile devices, ie screen catches, that he also brought up with Ken during the preliminary discussion of the internal audit a few months ago. David mentioned that he limited his scope to downloading of information. Kevin Salem mentioned that regulations as part of policy should be in place to limit downloading and screen shots. David Leather said that currently downloads are limited to access given and it's given to specific people for a specific length of

time. Bob Curran reiterated how access on mobile devices can be moved from one to another.

David Leather went on to discuss some additional information. Applications can be downloaded but not installed. The IT department can review origins of websites and can contact users of websites. Subscriptions to software allow the software to be continuously updated, allowing for more security. Software companies are also required to be compliant for data privacy. Minimal student data is used for these subscriptions as well (ie first name, classroom number)

Wendy Wolfenson mentioned that data privacy is dependent on the integrity of the employee and people who have access to it. David Leather agreed with the statement but mentioned that nothing is 100% and in cases like that the liability would be on that third party. Wendy Wolfenson just wanted to clarify that one needs to avoid having social security numbers and birthdates being together in a software. In addition, there is potential safety/liability issue if student names and addresses connect to pictures and also to parents names.

David Leather then reviewed the three main observations from his review.

1. Technology training should continue
2. Forms should be created to request and/or delete user rights
3. New Board policies should be implemented

Discussion ensued regarding clouding, and a cloud policy. A cloud policy would let people know what you are doing with the information that is stored on the cloud. Sample policies were shared with the District. These new policies need to be cross checked with District Handbook and Regulations.

Bob Curran then asked what types of websites are being used for instruction and whether anyone in the District is accessing websites, for there is the potential for misuse. Victoria mentioned that John Reimer reviews websites and looks at websites that teachers are interested in accessing but can't. Kevin Salem then asked Bob if he was looking for an inventory of websites that are being used by teachers K-12, and Bob Curran answered yes.

Drew Bogess brought up staff data. David Leather said that would be an entirely different audit, and he has done audits of Finance Manager and WinCap.

Kevin concluded that the Board of Education will review the policies, the District will do a District wide website review. He asked whether the committee thought that a staff audit should be done. Victoria said BOCES handles staff logins and access for Finance Manager. Bob Curran also mentioned that BOCES had a technology audit done recently and that Onteora's audit committee could review it if they were interested.

Discussion then ensued as to whether the committee needed to approve the technology plan. From a legal perspective it is not necessary, but could provide closure. Add motion to the next meeting agenda for approval/acceptance of the Technology Program Review

Drew Boggess than asked the District if they thought that the policies are overly cumbersome. Would looking at combining them make it easier. Victoria McLaren said the Policy Committee is going through the policy manual and that they look to update policies continuously. Currently they are looking at policies that haven't been updated since 2002.

5. Risk Assessment

Monica LaClair mentioned to the Audit Committee that one of the duties that Questar agreed complete as part of the COSER with Onteora was a risk assessment. Given the lateness of the program review, it did not leave enough time for a risk assessment. It was decided that having them come back in the fall would allow them to do both a risk assessment and an ECA review with advisors.

6. Internal Audit Requirement

Victoria McLaren mentioned to the Audit Committee that since the enrollment is under 1,500 students that the Internal Audit Requirement is not necessary, as such the District submits an exemption to the state every year. It does not preclude the District from doing an audit, it just allows for flexibility as to when and how the District proceeds.

7. Disaster Recovery Plan

This was added to the Agenda to acknowledge Wendy Wolfenson's email. Monica LaClair will reach out to John Reimer and it will be added to a future Audit Committee Meeting for discussion.

Next meeting is tentatively scheduled for Sept. 11, 2018 to cover the external audit. Drew Boggess motioned to adjourn, Bob Curran second. All in favor. Meeting ended at 10:30am