



Chappaqua Central School District

**Annual Risk Assessment Update
Pertaining to the Internal Controls
of District Operations**

December 2023

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED UPON PROCEDURES**

The Board of Education
Chappaqua Central School District

We have performed the procedures enumerated below, which were agreed to by the Chappaqua Central School District (the "District"), solely to assist the District. This agreed upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

We have updated our December 2022 Initial Risk Assessment by performing certain internal audit procedures pertaining to the time period starting January 1, 2023 through December 31, 2023. The updated Risk Assessment and related internal audit plan concentrates on the following key internal control areas:

- Governance and Planning
- Budget Development
- Accounting and Reporting
- Revenue and Cash Management
- Grants
- Payroll
- Human Resources
- Benefits
- Purchasing and Related Expenditures
- Facilities Maintenance
- Capital Projects
- Fixed Assets
- Food Service
- Extraclassroom Activity Fund
- Information Systems
- Cybersecurity
- Student Data Management
- Pupil Personnel Services
- Transportation
- Security and Safety
- Insurance / Risk Management

Our engagement is limited in scope and will be confined to our agreed-upon procedures. We will not be conducting an audit or review of the District's financial statements and therefore, we will not express an opinion or any other form of assurance on them.

At the end of our engagement, we will present the results of applying the agreed-upon procedures in the form of our findings in a report. Our accountants' report should be used only for the intent of the original users of this report and will include a statement indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you. As such, using this report for anything other than the original intent of the agreed-upon procedures could mislead the readers. You must notify us immediately if the original users of the report change.

Very truly yours,

Nawrocki Smith LLP
March 21, 2024



Chappaqua Central School District

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RISK ASSESSMENT OVERVIEW

This Risk Assessment report provides a presentation of our view of the school district's risk pertaining to its financial operations. It gives the District's administration the information necessary to help optimize its overall performance. The report identifies, expresses, and prioritizes the key program risks so that the District's administration can focus on those areas most critical to its success. This analysis is used to define the District's risk profile. It will provide an overview of the risks facing the District's operations.

In accordance with the laws of New York, 2005, Chapter 263, all school districts and BOCES were required to establish an internal audit function no later than July 1, 2006 and be in operation no later than December 31, 2006. This function should include, at a minimum, development of a risk assessment of district operations, including but not limited to:

- A review of financial policies, procedures and practices.
- An annual review and update of such risk assessment.
- Annual testing and evaluation of one or more areas of the District's internal controls.
- Preparation of reports that analyze significant risk assessment findings.
- Recommended changes for strengthening controls, reducing identified risk, and specifying time frames for implementing such recommendations.

Pursuant to Section 170.12 – Regulations of the Commissioner of Education – School District Financial Accountability, each school district must prepare a corrective action plan, approved by the Board of Education in response to findings to final reports issued by the internal auditor. This plan should include expected dates of implementation and should be filed with the New York State Education Department.

INTERNAL AUDIT OBJECTIVES

The objectives of our engagement are as follows:

- Develop an understanding of the critical business processes of the District within each functional area.
- Identify and qualify risks based on the understanding of the business processes and stated business rules.
- Identify stated controls that are currently in place to address those risks and ascertain if they are operating effectively.
- Recommend improvements in internal controls.

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SCOPE AND METHODOLOGY

The Board of Education has engaged Nawrocki Smith as the District's internal auditor. In compliance with New York State Laws, we have performed an annual update to the District risk assessment with respect to policies, procedures, and internal controls pertaining to District operations. The procedures applicable to the annual update of the District's risk assessment were performed during the twelve months ending December 2023 and were carried out in order to determine an internal audit plan for calendar year 2024 and thereafter. This risk assessment will be updated annually to reflect any changes in the current control environment and the existing internal audit plan.

Our risk assessment consisted of the following methodology:

- Perform interviews of Administration and other appropriate personnel.
- Document procedures within key Functional Areas.
- Identify key controls and perform audit tests of those controls.
- Assess the effectiveness of the key controls.
- Identification and review of organization structure.
- Analysis of risks that are a threat to the achievement of objectives.
- Create a risk profile and internal audit plan.

In addition to the above procedures, we have also evaluated and considered the following within our overall risk assessment:

- District policies and procedures.
- Recent focus of State Comptroller Audits.
- Board of Education/Audit Committee Meetings.
- Materiality to Financial Statements.
- Changes in management or key personnel.
- Financial reports provided to the Board.
- External auditor management letters.
- District corrective action plans.
- Organizational chart and job descriptions.

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INTERNAL AUDIT RISK ASSESSMENT UPDATE SUMMARY

We have analyzed twenty-one (21) Business Process areas within the District and have developed an internal audit plan based on our assessment of each area. Each of the twenty-one (21) Business Processes contains multiple categories for which an extensive cycle analysis will be performed during the proposed time period noted within the risk rating and internal audit plan. The plan, as presented, will be revised each year based on the annual risk assessment update and events/requests that occur during the year, which impact the priority of future internal audit services.

The results of our initial risk assessment are summarized below and, in the tables, presented on pages 5 through 7. We have utilized a “Low,” “Moderate,” and “High” control risk rating assessment scale of the organization.

<u>Rating</u>	<u>2023/2024</u>	<u>Category (*)</u>	<u>Count</u>
High	1 1.09%	“High” to “Low”	- 0.00%
Moderate	29 31.52%	“High” to “Moderate”	- 0.00%
Low	62 67.39%	"Moderate" to “Low”	4 28.57%
Total	92 100.00%	“Low” to “Moderate”	10 71.43%
		“Moderate” to “High”	- 0.00%
		Total	14 100.00%

(*) Refer to pages 5 through 7 for business process rating changes

Our December 2023 risk assessment update contains nine (9) recommendations, as follows:

<u>Business Process</u>	<u>Recommendation(s)</u>
Revenue and Cash Management	3
Payroll	4
Benefits	1
Information Technology	1
Total	9

The status of the eighteen (18) recommendations from the prior year risk assessment report is summarized as follows:

	<u>Complete</u>	<u>In-Process</u>	<u>Not Started</u>	<u>Total</u>
Recommendations	4	10	4	18

Based on discussions with the District, we have summarized below the internal audit plan for the fiscal year 2023/2024:

<u>2023/2024 Cycle Review</u>	<u>Other 2023/2024 Planned Internal Audit Services:</u>	
• Fixed Assets	• Payroll Cycle Recommendations Follow-Up	• Annual Risk Assessment Update as of December 2024
	• External Audit Corrective Action Plan Monitoring	• Other Internal Audit Services at the Request of the District/BOE
	• Mid-Year Internal Audit Status Reports	

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Risk Rating and Internal Audit Plan

√ = Internal Audit Services Provided
★ = Business Cycle Review Complete

X = Proposed Business Cycle Review
T = Proposed Key Control Testing

	Business Process	Business Process Categories	RISK			YEAR OF SERVICE		
			Inherent	Control		Prior	23-24	Subsequent
				22-23	23-24			
1	Governance and Planning	1 Governance Environment	H	L	L			X
		2 Control Environment / Policies & Proc.	H	L	M			X
2	Budget Development	3 Budget Development	H	M	M			X
		4 Budget Monitoring & Reporting	H	L	L	√		X
3	Accounting & Reporting	5 Financial Accounting and Reporting	H	L	L			X
		6 External/Internal/Claims Auditing	H	L	L			X
		7 Fund Balance Management	H	M	M			X
4	Revenue and Cash Management	8 Real Property Tax	M	L	L			X
		9 State Aid	H	L	L			X
		10 Out of District Tuition/Reimb. Exp.	M	L	L			X
		11 Use of Facilities	L	L	L			X
		12 Donations	M	L	L			X
		13 Vending Machines	H	L	L			X
		14 Cash Receipts	H	M	M			X
		15 Cash & Investment Management	H	M	M			X
		16 Petty Cash	L	L	M			X
		17 Bank Reconciliations	H	L	L			X
		18 Online Banking	H	L	M			X
19 Accounts Receivable	H	L	L			X		
5	Grants	20 General Processing	H	L	L			X
		21 Grant Application	M	L	L			X
		22 Allowable Costs & Expenditures	H	L	L			X
		23 Monitoring	M	L	L			X
		24 Reporting	H	L	L			X
6	Payroll	25 Payroll Disbursements	H	M	M	★		
		26 Overtime Reporting	H	M	M	★		
		27 Payroll Accounting & Reporting	H	L	M	★		
		28 Payroll Tax Filings	H	L	L	★		
		29 Payroll Reconciliation	H	L	L	★		
7	Human Resources	30 Employment Requisition/Hiring	H	M	M			X
		31 Personnel Evaluation	H	L	M			X
		32 Termination	H	L	L			X
		33 Employee Attendance	H	L	L			X

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Risk Rating and Internal Audit Plan (Continued)

√ = Internal Audit Services Provided	X = Proposed Business Cycle Review
★ = Business Cycle Review Complete	T = Proposed Key Control Testing

	Business Process	Business Process Categories	RISK			YEAR OF SERVICE		
			Inherent	Control		Prior	23-24	Subsequent
				22-23	23-24			
8	Benefits	34 Eligibility	H	L	L			X
		35 Benefit Calculations	H	L	M			X
		36 Patient Protection & Affordable Care Act	H	L	L			X
		37 Retiree Benefits	H	L	M			X
		38 ERS/TRS	H	L	L			X
9	Purchasing and Related Expenditures	39 PO System & Vendor Database	H	M	M			X
		40 Purchasing Process	H	L	L			X
		41 Payment Processing	H	L	L			X
		42 Employee Reimbursements	H	L	L			X
		43 Credit Cards	H	L	L			X
10	Facilities Maintenance	44 Facilities Maintenance/Work Orders	H	L	L			X
		45 Staff Supervision	M	M	L			X
		46 Preventive Maintenance	M	M	L			X
		47 Coordination with Outside Vendors	M	L	L			X
11	Capital Projects	48 Construction Planning & Monitoring	H	L	L			X
		49 Capital Project Funding & Payments	M	L	L			X
		50 Recordkeeping & Reporting	M	L	L			X
12	Fixed Assets	51 Inventory/ Capitalization Policy	H	M	M		X	
		52 Acquisition and Disposal	H	M	M		X	
		53 Inventory Process & Recordkeeping	H	H	H		X	
13	Food Service	54 Sales Cycle and System	M	L	L			X
		55 Inventory and Purchasing	M	L	L			X
		56 Free & Reduced Meals	M	L	L			X
		57 Federal and State Reimbursement	H	L	L			X
		58 Financial Reporting & Monitoring	H	L	L			X
14	Extraclassroom Activity Fund	59 General Controls	H	M	M			X
		60 Revenue	H	L	L			X
		61 Expenditures	M	M	M			X
		62 Reporting	M	M	M			X

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Risk Rating and Internal Audit Plan (Continued)

√ = Internal Audit Services Provided	X = Proposed Business Cycle Review
★ = Business Cycle Review Complete	T = Proposed Key Control Testing

	Business Process	Business Process Categories	RISK			YEAR OF SERVICE		
			Inherent	Control		Prior	23-24	Subsequent
				22-23	23-24			
15	Information System	63 Governance	H	L	L			X
		64 Inventory	H	L	L			X
		65 Network Security	H	M	L			X
		66 Application Security	H	L	L			X
		67 Physical Security	H	L	L			X
		68 Disaster Recovery	H	L	M			X
16	Cybersecurity	69 General Controls	H	L	M			X
		70 Information & Asset Security	H	M	M			X
		71 Vulnerability Assessment	H	L	L			X
		72 Incident Response & Recovery	H	L	L			X
17	Student Data Management	73 Registration & Enrollment	H	L	L			X
		74 Student Attendance	H	L	L			X
		75 Student Performance	H	M	L			X
		76 Student Eligibility	H	M	M			X
18	Pupil Personnel Services	77 Budgeting and Planning	H	L	L			X
		78 STAC Reimbursement	H	M	M			X
		79 Medicaid Reimbursement	H	L	L			X
		80 RFP and Contracts	H	L	L			X
19	Transportation	81 Fleet Inventory and Maintenance	H	M	M			X
		82 Bus Routing and Planning	H	M	M			X
		83 Labor and Supervision	H	M	M			X
		84 Contract Management	H	L	M			X
		85 Federal and State Reimbursement	H	L	L			X
20	Safety & Security	86 Plan Development & Strategy	H	L	L			X
		87 Building Access & Security System	H	L	L			X
		88 Compliance and Incident Reporting	H	L	L			X
		89 Safety & Security Monitoring	H	L	L			X
21	Insurance / Risk Management	90 General	H	L	L			X
		91 Policy Management	H	L	L			X
		92 Claims Reporting	H	L	L			X

Inherent Risk - Inherent risk pertains to the overall school district industry. Inherent risk is the risk of a material misstatement that may occur assuming the absence of internal controls.

Control Risk - Control risk pertains specifically to the Chappaqua Central School District. Control risk is the risk that a material misstatement will not be detected and corrected by Management’s internal controls on a timely basis.

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RISK ASSESSMENT OBSERVATIONS AND RECOMMENDATIONS

Current Year Observations and Recommendations

Revenue and Cash Management

1. The Business Office has assigned the Accountant to enter cash receipts into the financial application nVision. However, the District Treasurer prepares the deposit slips, physically deposits the funds in the bank, performs bank reconciliations, and maintains pertinent documentation, creating a segregation of duties risk.
 - *The District should modify existing procedures to ensure collections are delivered to an employee separate from the Business Office's revenue or disbursement functions. This will prevent a single employee, the District Treasurer, from controlling all phases of the cash collection to reconciliation functions. The Business Office should implement a cash/check log to record the check received in the mail and designate an employee to reconcile this information to the bank receipt tickets and collections reported in nVision.*
2. The Business Office has not developed a process to perform monthly cash flow analysis. The lack of monthly cash flow analysis creates a risk of not monitoring the District's cash resources or identifying liquidity issues in a timely manner.
 - *The District should establish a monthly cash flow analysis process to track the inflow and outflow of cash. This should include the collection of relevant financial data, reconciliation of cash transactions, and the preparation of cash flow statements. The Assistant Superintendent for Business should review the cash flow analyses monthly to identify any issues or discrepancies and communicate the results to the Board of Education. This will enhance the District's oversight of cash flow management.*
3. The District has not adopted an online banking policy.
 - *The District should develop a comprehensive online banking policy to guide how to manage online banking activities. The online banking policy should include provisions for authorizing and accessing bank accounts, electronic transactions and wire transfers, password management, monitoring transactions, and contingency planning.*

Payroll

4. We analyzed the District's position control report generated by nVision and noted a lack of position identifications, the presence of both statuses (active and inactive) simultaneously, and inconsistent budget account codes within the position control reports of the nVision financial application system. This creates a risk of inaccurate headcount reporting and inaccurate tracking of funds allocated and spent that may affect the accounting of human resources and financial metrics, such as personnel costs, workforce planning, and budgeting.
 - *The District and its vendor support group should review the data configuration of the position identification within the financial application system by investigating the reasons behind the differences in position identifications and budget account codes. Furthermore, the District should include within its procedural manual a process to periodically review the employee listing*

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and reconcile it to the appropriate position ID and budget account codes. This will assist the District in maintaining consistency in its employee headcount accounting and reporting process and enhancing its budget oversight and control.

5. We analyzed the user account permissions report within nVision for relevance and suitability. Based upon our analysis of the user permissions, we noted that employees have data entry access to add and update information in the financial application, which was not applicable to their job functions.
 - *The Business Office, Human Resources Department, and the Payroll Department should review the permissions user account report and verify the appropriateness of user accounts and permissions on an individual employee basis. Any permissions determined to be a segregation of duties issue should be revised or deactivated. This recommendation will assist the District in ensuring that users are assigned only those rights needed to perform the job duties and minimize the risk of unauthorized changes made.*

6. We conducted key control testing in the payroll disbursement area of hourly employees and noted instances whereby employee signatures were not documented on the timesheets tested.
 - *The Payroll Department should make every effort to obtain the required signatures from employees and direct Supervisors to document the request and approval of hourly timesheets. This will assist the Payroll Department in documenting that employee hours worked have been properly authorized, reviewed, and approved for payment.*

7. We noted an instance where a former employee was overpaid, as the District did not take into account the employee's dock days prior to processing the final payment. This overpayment was attributed to the following:
 - The District's current payroll processing schedule operates in advance for contractual employees.
 - The Payroll Office did not have sufficient time to reconcile the negative accrual days associated with the employee before processing payroll. As a result, the Payroll Office did not account for the docked days in the final payment.
 - *The District should consider revising the payroll schedule to prevent advance payroll payments and allow immediate updates for employee departures. The District should update the contents of its employee exit checklist and include a process for the Payroll Department to document its review of the number of working hours, salary, employee absences and leave accrual balance, dock days, and deductions reported in nVision. Based on this information, the Payroll Department should enter the employee's dock days and/or applicable deductions in the payroll module of nVision when the District is ready to process the final payments. This will assist the District in reducing the risk of payroll overpayments.*

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Benefits

8. The District has not developed a process to obtain Form SSA - 1099 – Social Security Benefit Statement or other documentation from its insurance providers or retired employees to support their payments prior to processing Medicare reimbursements.
- *The District should develop a process to obtain Form SSA - 1099 – Social Security Benefit Statement or other documentation from their insurance carrier or retired employees verifying that they paid for their benefits prior to processing Medicare reimbursements. These documents should be maintained in the former employee’s benefits file. This will ensure that the District is accurately processing Medicare reimbursements.*

Information Technology

9. Although the Information Technology Department has successfully restored backups of files requested by District employees, the Information Technology Department has not assessed the restoration of a full backup of the District’s servers.
- *The Information Technology Department should conduct, at a minimum, an annual restoration of a full backup of the District’s servers to ensure the restoration process works as intended and that the District is able to recover data if needed. As an alternative to the above recommendation, the Information Technology Department should develop a schedule of restoration procedures for each critical application and perform such on an annual basis to ensure that the restoration process works as intended and is able to recover data, if needed. District employees and Internal Auditors should participate during the restoration procedures. The testing results should be documented and communicated to the Assistant Superintendent for Business for review. All restoration tests should be performed in a way and at a time that will not disrupt regular operations and will truly mimic actual restoration procedures.*

Status of Prior Year Recommendations

We have performed follow-up internal audit services applicable to our previously issued initial risk assessment report dated December 2022. The services we performed included observing and evaluating the implementation status of the District’s action plan in respect to our prior risk assessment recommendations. The December 2022 risk assessment update identified eighteen (18) recommendations within eleven (11) distinct areas. The status of the eighteen (18) recommendations of the prior risk assessment report is summarized as follows:

<u>Business Process</u>	<u>Complete</u>	<u>In-Process</u>	<u>Not Started</u>	<u>Total</u>
Budget Development	-	1	-	1
Revenue & Cash Management	1	-	-	1
Payroll	-	-	1	1
Human Resources	1	1	-	2
Purchasing & Related Expenditures	-	1	-	1
Facilities Maintenance	1	-	-	1
Extraclassroom Activity	-	2	2	4
Cybersecurity	-	-	1	1
Student Data Management	1	1	-	2
Pupil Personnel Services	-	1	-	1
Transportation	-	3	-	3
Total	4	10	4	18

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Budget Development

- The District should review and update its long-term financial plan for operational expenses annually. A long-term financial plan will assist the District in the budget development process and facilitate better projections of future costs.

Status as of December 2023: In-Process

Revenue and Cash Management

- A collateral analysis should be prepared as part of the District Treasurer’s report and presented to the Board of Education on a monthly basis.

Status as of December 2023: Complete

Payroll

- The District should develop a standardized process to approve overtime for events, use of facilities, vacancy positions, and special projects for clerical and custodian employees. This will allow Management to ensure that overtime is incurred for a valid and needed purpose and that funding for the non-emergency overtime is provided for in the budget.

Status as of December 2023: Not Started

Human Resources

- We recommend that the District requires all employees to sign the oath of allegiance upon hire. This will ensure that the oath and acknowledgment are maintained on file for all employees within the District.

Status as of December 2023: In-Process

- The District should consider updating its Policy 3012 – Conflict of Interest to include a section for employees and vendors to report possible conflict of interest situations, including their name, address, phone number, and relationship with related parties. This will assist the District in maintaining the transparency of such relationships and identifying a potential conflict of interest.

Status as of December 2023: Complete

Purchasing and Related Expenditures

- The District should consider conducting a vendor database analysis. This will allow the District to assess the current status of the database and, at the same time, identify solutions for ongoing maintenance of the vendor database. This will help ensure only vendors with ongoing business activities with the District are active and prevent duplicate payments to vendors with multiple entries in the database.

Status as of December 2023: In-Process

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Facilities Maintenance

- The Facilities Department, with the assistance of the Business Office, should consider the cost-benefit of investing in a software system that will enhance the monitoring of equipment service failures and manufacturers' maintenance requirements and warranties. This will assist the Facility Department in improving its controls over the timely completion of the scheduled routine service calls and ensure that preventative maintenance inspections are completed in a timely manner.

Status as of December 2023: Complete

Extraclassroom Activity Fund

- According to the NYSED Extraclassroom Activity Fund guidelines, the District should appoint a Faculty Auditor to review all Extraclassroom Activity Fund transactions to ensure that all collections and disbursements are supported, approved, and processed accurately. The Faculty Auditor should be an individual distinct and separate from other appointed officers. The Faculty Auditor should reconcile the ECAF Central Treasurer (District Treasurer) and Club Advisors' ledgers monthly to ensure they are complete and accurate. This will enhance the District's oversight of internal controls over the Extraclassroom Activity Fund and ensure compliance with State Education Guidelines.

The Board of Education should consider appointing an ECAF Central Treasurer to manage and account Extraclassroom activity funds at the building level. This will assist the District in segregating the cash management and reporting functions and enhancing its accounting and reporting controls in Extraclassroom activity funds.

Status as of December 2023: Not Started

- The District should consider developing a process requiring the Extraclassroom Activity Advisors to submit to their Principals a stipend request form, meeting attendance sheets, and activity reports (meeting minutes) indicating their clubs' meeting dates and accomplishments. Upon receipt, the Principals should notify the Payroll Department to process their stipend payment.

Status as of December 2023: Not Started

- The District should consider reviewing and updating, where needed, the District's extraclassroom activity training and guidance on preparing profit and loss statements and student involvement and attendance in fundraising, deposits, disbursements, sales tax, and accounting procedures.

Status as of December 2023: In-Process

- The District should develop a process whereby the Principals formally review and pre-approve fundraising events. A list of fundraising events should be maintained to track the amounts raised and frequency of fundraising by building. These recommendations will assist the District in increasing its oversight of the fundraising activities and assist the Central Treasurer in monitoring expected and actual collections from fundraising events.

Status as of December 2023: In-Process

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Cybersecurity

- We recommend the District have a third party perform a NIST gap analysis (cybersecurity assessment) of the current state of the information security level of the District in accordance with the National Institute of Standards and Technology Cybersecurity Framework (NIST CSF), Center for Internet Security (CIS) 18 Critical Security Controls, New York State Education Law §2-D Regulation, Part 121 of the Commissioner’s regulations, and best practices.

Status as of December 2023: Not Started

Student Data Management

- The District should designate a third party to review the audit log from the student data management systems and select a sample of grade changes performed at prescribed periods to ensure that changes are appropriate and supported with documentation.

Status as of December 2023: In-Process

- The District should consider updating its Policy 5015 – Comprehensive Student Attendance to include a process for building level Administrators and Athletic Coaches to track student attendance and academic reports to determine their eligibility to participate in sporting and extracurricular events.

Status as of December 2023: Complete

Pupil Personnel Services

- We recommend that the Special Education Department implement procedures to formally reconcile STAC and Medicaid claims to the payments received by the District. This will ensure that the District is receiving all state aid funds owed to them for STAC and Medicaid claims.

Status as of December 2023: In-Process

Transportation

- The Transportation Department should consider requesting from its transportation vendor bus driver abstracts, DMV notifications of bus driver disqualifications, and complete copies of a sample of bus driver DMV 19A files and perform spot checks of their files to ensure compliance with DMV 19A requirements.

Status as of December 2023: In-Process

- The District should analyze and calculate the fuel consumption and bus mileage and compare this information to the bus route schedule. This will assist the District in increasing its oversight controls over its vendor contract management and verifying the accuracy of fuel activity.

Status as of December 2023: In-Process

- We recommend that the Business Office obtain access to the vendor’s bus route application to review and approve the bus routes, drivers, and aides. The Business Office and the vendor should develop a

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bus route form to formally document the request and approval of adding, editing, or deleting a student bus route within the transportation bus route application. This bus route request form should include the reason a bus route needs to be added/edited/ deleted, anticipated additional expenses for the District, effective date, requestor's name and date, and approval's name and date. This will assist the Business Office in enhancing its oversight controls in bus routing, planning, and payment processing.

Status as of December 2023: In-Process

EXHIBITS

Exhibit I History of Internal Audit Services