

# **SYOSSET CENTRAL SCHOOL DISTRICT**



***Internal Audit Report  
on  
Risk Assessment Update  
For the Fiscal Year Ending  
June 30, 2018***

## TABLE OF CONTENTS

	<u>Page</u>
Risk Assessment Letter	
Executive Summary	1 – 3
Moderate Risk Items	4 – 5
Low Risk Items	6 – 12
Corrective Action Plan	13
Appendix A - Assessment of Risk and Testing Plan	

Board of Education  
Syosset Central School District  
Syosset, NY 11791

We have completed our risk assessment update of the Syosset Central School District (the “District”) for the fiscal year ending June 30, 2018. The objectives of the engagement were to assist the Board of Education (the “Board”) in ensuring that the District’s risks are identified and that appropriate internal controls are in place to mitigate those risks.

In connection with the development of the risk assessment, we have performed the following procedures:

- Gained an understanding of the internal controls for the following key business processes:
  - Governance and Planning
  - Accounting and Reporting
  - Cash Receipts
  - Cash Management
  - Revenue and Billings
  - Grants
  - Payroll
  - Human Resources
  - Benefits
  - Purchasing and Related Expenditures
  - Facilities and Capital Projects
  - Capital Assets
  - Food Service Operations
  - Information Technology
  - Student Related Data and Services
  - Transportation Services
  - Student Services
- Identified the risks that could inhibit the District in achieving its goals;
- Identified the internal controls that the District has in place that are designated to mitigate identified risks; and

**ISLANDIA: 3033 EXPRESS DRIVE NORTH, SUITE 100 • ISLANDIA, NY 11749**  
**WHITE PLAINS: 50 MAIN STREET, SUITE 1000 • WHITE PLAINS, NY 10606**  
**PHONE: (631) 234-4444 • FAX: (631) 234-4234**

- Identified key areas where the District can strengthen existing internal controls and/or create additional internal controls.

The results of our procedures are presented on the following pages.

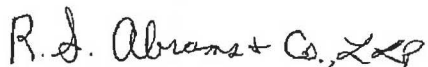
As noted, the purpose of our engagement was to assist you in improving the process by which you monitor and manage the risks that face your District. However, it is ultimately your responsibility to assess the adequacy of your risk management system.

In performing our engagement, we relied on the accuracy and reliability of information provided by District personnel. We have not audited, examined, or reviewed the information, and express no assurance on it.

We would like to acknowledge the courtesy and assistance extended to us by personnel of the District. We are available to discuss this report with the Board or others within the District as your convenience.

This report is intended solely for the information and use of the Board, the Audit Committee and the management of the District and is not intended to be and should not be used by anyone other than those specified parties.

Very truly yours,

A handwritten signature in dark ink that reads "R.S. Abrams & Co., LLP". The signature is written in a cursive, flowing style.

R.S. Abrams & Co., LLP  
November 20, 2018

**Syosset Central School District  
Risk Assessment Update Report  
For the Fiscal Year Ending June 30, 2018**

**Executive Summary**

This report serves to address the second requirement of Chapter 263 of the laws of New York, 2005, which requires all school districts to establish an internal audit function. The internal audit function requirement includes the engagement of a qualified audit firm or individual to make an initial assessment of risk surrounding the design of the District's internal controls, annual updates of the initial risk assessment and testing of these controls on a periodic basis for operational effectiveness.

This risk assessment update is intended to provide management with information to enhance and strengthen the District's controls and to reduce the District's risk relating to its financial processing and reporting operations.

We determined the status for the current year's risk assessment update through various methods, including inquiry of appropriate District personnel involved in these processes, observation of the controls in place, results of internal control questionnaires related to the various business units and testing the controls where necessary to determine if they have been put in place and are functioning as intended.

Additionally, we have reviewed the results of reports issued by our firm during the period ending June 30, 2017 including a report on capital assets, to determine if relevant controls have been put in place based on those reports.

The risk assessment requires an internal auditor to obtain an understanding of the risks associated with the various business processes within the District. This requirement involved two categories of risk as follows:

- **Inherent Risk** - the risk associated with the nature and type of transactions processed due to complexity, materiality and quantity of the transactions.
- **Control Risk** – the risk that the internal control system is not adequately designed to prevent or detect errors or irregularities on a timely basis that could be material individually or when aggregated with misstatement in other balances or account classes.

The risk areas have been identified and appropriate risk levels have been determined. The risk levels are defined as follows:

- **High Risk** – these are areas identified as posing the greatest potential risk for the school district and which carry the highest priority. Any outstanding items will be carried over and re-evaluated in the following year's risk assessment.
- **Moderate Risk** – these are areas identified as to be of second level priority and will be addressed after the high-risk items are completed. Any outstanding items will be carried over and re-evaluated in the following year's risk assessment.
- **Low Risk** – these areas are considered lowest priority and will be addressed after the high and moderate risk items are completed.

**Syosset Central School District  
Risk Assessment Update Report  
For the Fiscal Year Ending June 30, 2018**

We have summarized our assessment of inherent risk and control risk for the current and prior year, as well as our testing plan, in our *Assessment of Risk and Testing Plan* (See Appendix A).

**Process Review Summary and Proposed Business Processes**

The following represents the business processes where we have provided internal audit services and the business processes we are proposing for period ending June 30, 2018:

Extensive System Reviews:

Fiscal Year Ending June 30, 2018:

- Procurement and Claims Processing

Fiscal Year Ending June 30, 2017:

- Capital Assets

Fiscal Year Ending June 30, 2016:

- Extraclassroom

Fiscal Year Ending June 30, 2015:

- Human Resources

Fiscal Year Ending June 30, 2014:

- Governance and Planning

Fiscal Year Ending June 30, 2013:

- Cash Management

Fiscal Year Ending June 30, 2012:

- Transportation Operations
- Payroll Distribution

Fiscal Year Ending June 30, 2011:

- Information Technology
- Grants Administration

Fiscal Year Ending June 30, 2010:

- Medicaid Billing Compliance
- School Lunch Operations

Fiscal Year Ending June 30, 2009:

- Capital Assets
- Procurement and Claims Processing

**Syosset Central School District  
Risk Assessment Update Report  
For the Fiscal Year Ending June 30, 2018**

Extensive System Proposed:

Fiscal Year Ending June 30, 2019:

- Benefits

Syosset Central School District  
Risk Assessment Update Report  
For the Fiscal Year Ending June 30, 2018

**Moderate Items**

**Status of Prior Year Findings**

**FOOD SERVICE OPERATIONS**

**FUND BALANCE**

**Previous Control Risk Level:** Moderate (M)

**Prior Year Findings:** During our prior year risk assessment update on school lunch fund balance we noted the following:

- As of June 30, 2016 the school lunch fund balance exceeded the three-month average expenditure level allowable by federal regulations 7CFR Part 2101(b) by \$199,882.
- As of June 30, 2017 the school lunch fund balance exceeded the three-month average expenditure level allowable by federal regulations 7CFR Part 2101(b) by \$198,650.

**Current Year Status:** During our risk assessment update on school lunch fund balance we noted the following:

- As of June 30, 2018 the school lunch fund balance exceeded the three-month average expenditure level allowable by federal regulations 7CFR Part 2101(b) by \$218,226.

As such, we have maintained the control risk level at moderate.

**Updated Control Risk Level:** Moderate (M)

\*\*\*

**CAPITAL ASSETS**

**ACQUISITION, DISPOSAL AND CAPITALIZATION POLICY**

**Previous Control Risk Level:** Moderate (M)

**Prior Year Findings:** We assessed the level of control risk as moderate for the District's acquisition, disposal and capitalization policy processes based on the following reasons:

- The District's Policy No. 6800, *Fixed Asset Accounting*, did not specify the cost at which donated assets were recorded. Additionally, the policy stated computer hardware should be recorded in capital assets, however, the policy should be more specific in the types of assets included in computer hardware. Finally, the policy did not state if items purchased together were included separately or grouped together for capitalization purposes; and
- The District did not have procedures to track the movement of capital assets, other than technology assets, from one location to another between buildings.



**Syosset Central School District  
Risk Assessment Update Report  
For the Fiscal Year Ending June 30, 2018**

Current Year Status: During our risk assessment update on acquisition, disposal and capitalization policy processes we noted the following:

- The District's Policy No. 6800, *Fixed Asset Accounting*, still does not specify the cost at which donated assets are recorded and the types of assets included in computer hardware. The policy also still does not state if items purchased together will be included separately or grouped together for capitalization purposes.

We also noted the District requires employees to complete an *Asset Relocation* form or e-mail to the clerk typist in the facilities department if an asset is to be moved. This allows the clerk typist to update the District's records and can be filed as supporting documentation. This alone does not warrant a control risk lower than moderate, as we considered the entire control environment in making our assessment.

Updated Control Risk Level: **Moderate (M)**

\*\*\*

Syosset Central School District  
Risk Assessment Update Report  
For the Fiscal Year Ending June 30, 2018

**Low Risk Items**

**Current Year Testing**

**PURCHASING AND RELATED EXPENDITURES**

**PAYMENT PROCESSING**

Control Risk Level: Low (L)

Reason for Risk Level: We assessed the level of control risk as low for the District's payment processing based on the following reasons:

- We tested ten vendors paid in excess of \$600 in the calendar year ending 2017 to determine whether an IRS W-9 form was maintained on file and an IRS 1099 form was properly issued. We noted one vendor paid in excess of \$600 in the calendar year was not issued an IRS 1099 form. However, we also noted the District was in the process of implementing a new accounting information system, and has procedures in place to ensure 1099s are properly issued.

\*\*\*

**INFORMATION TECHNOLOGY**

**PERMISSIONS**

Control Risk Level: Low (L)

Reason for Risk Level: We have assessed the level of control risk as low for the District's internal controls related to information technology based on the following:

- We noted that permissions granted to employees appeared to be consistent with job responsibilities based on our review of the *WinCap User Security Profile Report*.

\*\*\*

**CASH MANAGEMENT**

**BANK RECONCILIATIONS**

Control Risk Level: Low (L)

Reason for Risk Level: We have assessed the level of control risk as low for the District's bank reconciliations processes based on the following reasons:

- Monthly bank reconciliations prepared by the District Treasurer are reviewed and approved by the Deputy Treasurer on a monthly basis prior to the Board receiving the

**Syosset Central School District  
Risk Assessment Update Report  
For the Fiscal Year Ending June 30, 2018**

Treasurer Reports.

- The District Treasurer provides the monthly Treasurer Reports to the Board.
- The District investigates and tracks outstanding checks and reconciling items monthly.
- All bank reconciliations selected for testing were in compliance with the District's procedures.

\*\*\*

<b>ACCOUNTING AND REPORTING</b>
---------------------------------

**FINANCIAL ACCOUNTING, REPORTING AND OVERSIGHT**

Control Risk Level: Low (L)

Reason for Risk Level: We have assessed the level of control risk as low for the District's financial accounting, reporting and oversight processes based on the following reasons:

- Journal entries are initiated by the Deputy Treasurer and reviewed and approved by the Business Administrator on a monthly basis.
- All financial transactions have adequate supporting documentation and are posted on a timely basis.
- The District has procedures in place to review the journal entries after they have been entered into the accounting information system to ensure accuracy.
- The District prepares Treasurer Reports on a monthly basis for presentation at the Board of Education meetings.
- Treasurer reports, revenue status reports, appropriation status reports and warrants are reviewed by the Business Administrator at a minimum, on a monthly basis and any unusual balances are investigated and resolved.
- All journal entries selected for testing were properly supported and approved, in compliance with District procedures.

\*\*\*

**AUDITING**

Control Risk Level: Low (L)

Reason for Risk Level: We have assessed the level of control risk as low for the District's auditing processes based on the following reasons:

- As per Education Law 1721, "the Board of Education is required to publish, in at least one public newspaper, a full and detailed account of all moneys received by the board or treasurer of said district, for its account and use, and of all moneys expended, therefore, giving the items of expenditure in full." We reviewed support to show that the District published the annual financial statements.

**Syosset Central School District  
Risk Assessment Update Report  
For the Fiscal Year Ending June 30, 2018**

- The District has appointed an independent external auditor, claims auditor, and internal auditor in accordance with state laws.
- The District has adopted for Board of Education policies to outline the responsibilities of the internal auditor, claims auditor and external auditor.
- Request for proposals have been performed for the retention and appointment of the independent external auditor and/or internal auditor.
- Management of the District is diligent in responding to audit findings within the required time frame by filing a corrective action plan.
- The Board of Education accepts, by resolution, the independent auditor's report annually, which is in compliance with laws and regulations.

\*\*\*

<b>HUMAN RESOURCES</b>
------------------------

**EMPLOYMENT REQUISITION AND HIRING**

Current Control Risk Level: **Low (L)**

Reason for Risk Level: We have assessed the control risk for the District's employment requisition and hiring as low based on the following reasons:

- There is proper segregation of duties between the District's human resources and payroll functions surrounding the input of new employee data in the accounting information system.
- The District verifies all applicable step levels for newly hired instructional positions, which includes obtaining proof of previous experience and relevant transcripts.
- Background and reference checks are performed on all newly hired employees, including the obtainment of fingerprint clearance as required by state education laws.
- The Board of Education approves all new hires, which is documented in the minutes of the Board of Education meetings.
- A new hire package is provided to all newly appointed District employees that include the required documentation that is to be prepared.
- Our testing revealed no instances of non-compliance with the District's procedures as outlined above.

\*\*\*

**EMPLOYMENT TERMINATION**

Control Risk Level: **Low (L)**

Reason for Risk Level: We have assessed the control risk for the District's employment termination processes as low based on the following reasons:

- The calculation of the final contractual paycheck is reviewed and approved by an appropriate administrator prior to payment being rendered.

**Syosset Central School District  
Risk Assessment Update Report  
For the Fiscal Year Ending June 30, 2018**

- The Board of Education approves all employees who are terminating their employment with the District.
- Proper controls are in place regarding the inactivation of the employee in the payroll module of the District's accounting information system.
- Our testing revealed no instances of non-compliance with the District's procedures as outlined above.

\*\*\*

**EMPLOYEE ATTENDANCE**

---

Control Risk Level: **Low (L)**

Reason for Risk Level: We have assessed the control risk for the District's employee attendance processes as low based on the following reasons:

- After the year-end rollover of attendance data has been performed, the data is reviewed again by a responsible administrator to verify that the new attendance balances are accurate.
- Attendance records are tracked and maintained within the District's accounting information system. Teachers, principals and administrators use AESOP, which is imported into the accounting information system.
- Employees enter their time directly into the accounting information system or AESOP and there is an approval path in each system that must be followed before the attendance can be posted.

\*\*\*

<b>BENEFITS</b>
-----------------

**MEDICAL BENEFITS**

---

Control Risk Level: **Low (L)**

Reason for Risk Level: We have assessed the level of control risk for the District's medical benefits process as low based on the following reasons:

- The District provides all new hires with the appropriate paperwork regarding medical benefits, including dental, vision and health insurances.
- The health benefits administrator reconciles the detailed health insurance invoice with the medical withholding register and signs off on the reconciliation.
- Employees must complete the appropriate enrollment forms which are to be provided to the District along with any required forms of documentation to support family coverage.
- The District offers employees a cash payment in lieu of District provided health insurance which is based on the applicable bargaining unit's employment contract.

**Syosset Central School District  
Risk Assessment Update Report  
For the Fiscal Year Ending June 30, 2018**

The health benefits administrator maintains a spreadsheet of all individuals receiving the buyout and verifies these individuals are not on the invoice.

\*\*\*

**RETIREE HEALTH INSURANCE**

---

Control Risk Level: **Low (L)**

Reason for Risk Level: We have assessed the control risk for the District's retiree health insurance processes as low based on the following reasons:

- The District requires new retirees and spouses, if applicable, to provide the District with a copy of their Medicare card, Form SSA-1099- Social Security Benefits Statement, *Medicare Part B Reimbursement Attestation* form, survey for spousal reimbursements.
- The District contacts all retirees, their spouses and/or dependents to obtain updates of their contact and eligibility information by having them complete a *Medicare Part B Reimbursement Attestation* form annually.
- Our testing of retirees health insurance revealed no instances of non-compliance with the District's procedures as outlined above.

\*\*\*

<b>FOOD SERVICE OPERATIONS</b>
--------------------------------

**FEDERAL AND STATE REIMBURSEMENT**

---

Control Risk Level: **Low (L)**

Reason for Risk Level: We have assessed the level of control risk for the federal and state reimbursement as low based on the following reasons:

- Federal and state reimbursements are submitted utilizing the New York Child Nutrition website, which alerts the District if the number of meals is inconsistent, allowing for timing corrections.
- The District utilizes a comprehensive Point of Sale (POS) system called *NUTRIKIDS* within the school lunch operation that calculates the monthly reimbursement based on the number of free and reduced meals served.
- We obtained two months of monthly claims for reimbursement filed with the State Education Department and ensured all information was accurate and supported by meal counts and District records.

\*\*\*

**Syosset Central School District  
Risk Assessment Update Report  
For the Fiscal Year Ending June 30, 2018**

<b>TRANSPORTATION SERVICES</b>
--------------------------------

**STUDENT TRANSPORTATION**

---

Control Risk Level: **Low (L)**

Reason for Risk Level: We have assessed the level of control risk at low for the District's student transportation processes based on the following reasons:

- The District has adopted policy No. 8410, *Transportation Services*, which provides a guide to personnel on the implementation of the District's transportation program and addresses the method the District uses to determine the eligibility of pupils for transportation services to and from the public schools which they attend.
- The District has adopted policy No. 8414, *Alcohol and Drug Testing of Bus Drivers and Other Safety-Sensitive Employees*, which addresses the District's procedures surrounding the alcohol and controlled substance testing.
- The District has adopted policy No. 8415, *Idling of School District Buses and Private Vehicles on School District Grounds*, which requires all busses and vehicles to turn off their engines when students are loading or discharging, except in compliance with applicable laws that limit idling.
- The District has appointed the Transportation Supervisor responsible for administering the transportation program.
- The District evaluates the student transportation system for procedural and operational improvements on an annual basis.

\*\*\*

**TRANSPORTATION CONTRACTS**

---

Control Risk Level: **Low (L)**

Reason for Risk Level: We have assessed the level of control risk for the District's transportation contracted services compliance as low based on the following reasons:

- We noted transportation services contracts were determined by competitive bid and were approved by the Commissioner of Education.
- The transportation contract includes a clause that authorizes the Board to increase or decrease the level of service without altering the terms of the agreement.
- The District maintains relevant documentation surrounding contracts, contract extensions, bidding information, rider lists, mileage records and allocated expenses.

\*\*\*

Syosset Central School District  
Risk Assessment Update Report  
For the Fiscal Year Ending June 30, 2018

*Status of Prior Year Findings*

<b>CAPITAL ASSETS</b>
-----------------------

**INVENTORY TRACKING**

Previous Control Risk Level: **Moderate (M)**

Prior Year Findings: We have assessed the level of control risk as moderate for the District's inventory tracking processes based on the following reasons:

- We sampled 30 capital assets from the *AssetMaxx Inventory* report and noted the following:
  - Four capital assets could not be located in the buildings;
  - One capital asset was located in the wrong location;
  - Three capital assets did not contain an asset identification tag; and
  - The asset identification tag for one capital asset did not agree to the asset identification tag number listed on the *AssetMaxx Inventory* report.
- We sampled 30 capital assets from each of the District's locations and noted the following:
  - Two capital assets were not tagged and were not noted in the *AssetMaxx Inventory* report
  - Three capital assets were tagged but could not be located on the *AssetMaxx Inventory* report; and
  - Four capital assets were tagged and in *AssetMaxx Inventory* report, but they were in different locations than noted in the report.

Current Year Status: During our risk assessment update on inventory tracking processes we noted the following:

- We sampled 10 capital assets from the *AssetMaxx Inventory* report and noted no exceptions regarding tagging and location.
- We sampled 10 capital assets from each of the District's locations and noted the following:
  - One capital asset was tagged but could not be located on the *AssetMaxx Inventory* report. However, the item was a computer, which is tracked separately by the Information Technology Department.

As such, we have lowered our control risk level to low.

Updated Control Risk Level: **Low (L)**

\*\*\*



**Syosset Central School District  
Risk Assessment Update Report  
For the Fiscal Year Ending June 30, 2018**

**Corrective Action Plan**

The District is required to prepare a corrective action plan in response to any findings contained in the internal audit reports. As per Commissioner's Regulations §170.12, a corrective action plan, which has been approved by the Board, should be submitted to the State Education Department within 90 days of the receipt of a final internal audit report.

The approved corrective action plan and a copy of the respective internal audit report should be submitted using the NYSED Business Portal.

Syosset Central School District  
Assessment of Risk and Testing Plan  
For the Fiscal Year Ending June 30, 2018

Legend							
<ul style="list-style-type: none"> <li>■ Extensive system process review proposed</li> <li>✓ Extensive system process review completed</li> <li>• New processes evaluated</li> </ul>							
H = High M = Moderate L = Low							

BUSINESS PROCESSES AND SUBPROCESSES	Inherent Risk		Control Risk				
GOVERNANCE AND PLANNING	6/30/2017	6/30/2018	6/30/2017	6/30/2018	2017	2018	2019
Governance and Control Environment	H	H	L	L	•		
Budget Development and Administration	H	H	L	L	•		
Medicaid Compliance	H	H	L	L			
Open Meetings Law	M	M	L	L			
ACCOUNTING AND REPORTING	6/30/2017	6/30/2018	6/30/2017	6/30/2018	2017	2018	2019
Financial Accounting, Reporting Oversight	H	H	L	L		•	
Auditing	M	M	L	L		•	
Fund Balance Management	H	H	L	L			
Reserves and Fiscal Health	H	H	L	L			
GASB Statement 54	M	M	L	L			
CASH MANAGEMENT	6/30/2017	6/30/2018	6/30/2017	6/30/2018	2017	2018	2019
Collection and Posting of Receipts	H	H	L	L	•		
Bank Reconciliations	H	H	L	L		•	
Banking Security	H	H	L	L	•		
REVENUE AND BILLINGS	6/30/2017	6/30/2018	6/30/2017	6/30/2018	2017	2018	2019
Tuition/Health Services	M	M	L	L			
GRANTS	6/30/2017	6/30/2018	6/30/2017	6/30/2018	2017	2018	2019
General Processing and Monitoring	M	M	L	L			
Allowable Costs and Compliance	M	M	L	L			
ARRA Compliance	H	H	L	L			
PAYROLL	6/30/2017	6/30/2018	6/30/2017	6/30/2018	2017	2018	2019
Payroll Distribution	H	H	L	L			
Payroll Accounting and Reporting	H	H	L	L	•		
Tax Filings and Reconciliation Process	M	M	L	L	•		
Separation Payments	H	H	L	L	•		
HUMAN RESOURCES	6/30/2017	6/30/2018	6/30/2017	6/30/2018	2017	2018	2019
Employment Requisition and Hiring	M	M	L	L		•	
Employment Termination	M	M	L	L		•	
Employee Attendance	H	H	L	L		•	
BENEFITS	6/30/2017	6/30/2018	6/30/2017	6/30/2018	2017	2018	2019
Eligibility	M	M	L	L		•	■
Benefit Calculations	H	H	L	L		•	■
Retiree Health Insurance	H	H	L	L		•	■
PURCHASING AND RELATED EXPENDITURES	6/30/2017	6/30/2018	6/30/2017	6/30/2018	2017	2018	2019
Purchasing Process and Purchase Order System	H	H	L	L		✓	
Payment Processing	H	H	L	L		✓	
Travel and Conferences	H	H	L	L		✓	

Syosset Central School District  
Assessment of Risk and Testing Plan  
For the Fiscal Year Ending June 30, 2018

Legend							
<ul style="list-style-type: none"> <li>■ Extensive system process review proposed</li> <li>✓ Extensive system process review completed</li> <li>• New processes evaluated</li> </ul>							
H = High M = Moderate L = Low							

BUSINESS PROCESSES AND SUBPROCESSES	Inherent Risk		Control Risk				
FACILITIES AND CAPITAL PROJECTS	6/30/2017	6/30/2018	6/30/2017	6/30/2018	2017	2018	2019
Facilities Maintenance	H	H	L	L	•		
Construction Planning and Monitoring	M	M	L	L	•		
Final Building Project Reports	H	H	L	L			
CAPITAL ASSETS	6/30/2017	6/30/2018	6/30/2017	6/30/2018	2017	2018	2019
Acquisition, Disposal, and Capitalization Policy	H	H	M	M	✓	•	
Inventory Tracking	H	H	M	L	✓	•	
FOOD SERVICE OPERATIONS	6/30/2017	6/30/2018	6/30/2017	6/30/2018	2017	2018	2019
Federal and State Reimbursement	M	M	L	L		•	
Sales Cycle and System	H	H	L	L			
Inventory and Purchasing	M	M	L	L			
Eligibility Verification	M	M	L	L			
Vending Machines	H	H	L	L			
Fund Balance	M	M	M	M	•	•	
EXTRA CLASSROOM ACTIVITY FUND	6/30/2017	6/30/2018	6/30/2017	6/30/2018	2017	2018	2019
General Controls	H	H	L	L	•		
Cash, Cash Receipts and Disbursements	H	H	L	L			
INFORMATION TECHNOLOGY	6/30/2017	6/30/2018	6/30/2017	6/30/2018	2017	2018	2019
Governance	M	M	L	L			
Network Security	H	H	L	L			
Financial Application Security	H	H	L	L			
Disaster Recovery	H	H	L	L			
Permissions	H	H	L	L	•	•	
STUDENT RELATED DATA AND SERVICES	6/30/2017	6/30/2018	6/30/2017	6/30/2018	2017	2018	2019
Student Attendance	H	H	L	L	•		
Student Performance Data	H	H	L	L	•		
Student Security and Safety	H	H	L	L	•		
TRANSPORTATION SERVICES	6/30/2017	6/30/2018	6/30/2017	6/30/2018	2017	2018	2019
Student Transportation	M	M	L	L		•	
Transportation Contracts	L	L	L	L		•	
State Aid	H	H	L	L			
STUDENT SERVICES	6/30/2017	6/30/2018	6/30/2017	6/30/2018	2017	2018	2019
STAC	M	M	L	L			