

**East Islip**  
**Union Free School District**  
**Risk Assessment Update Report**  
October 30, 2023

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## Risk Assessment Update Report

To the Board of Education and Audit Committee  
East Islip Union Free School District  
East Islip, New York

We have performed the annual risk assessment update of the East Islip Union Free School District (District) as required by Chapter 263 of the Laws of New York, 2005 and as per our agreement of July 1, 2023.

This engagement is in accordance with auditing standards generally accepted in the United States of America and the applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We have also considered the guidelines promulgated by the New York State Education Department in connection with such risk assessments.

Specifically, we performed the following:

- Reviewed our understanding of the critical business processes of the District.
- Identified the key risks based on our understanding of these business processes.
- Identified the stated controls that are currently in place to address those risks.

These procedures were accomplished through interviewing District management and accounting and other departmental personnel to determine the flow of accounting information and controls placed in operation. The scope of our engagement did not include testing the operating effectiveness of such controls.

Our procedures were not designed to express an opinion on the internal controls of the District, and we do not express such an opinion. Additionally, because of inherent limitations of any internal control, errors or fraud may occur and not be prevented or detected by internal controls. Also, projections of an evaluation of the accounting system and controls to future periods are subject to the risk that procedures may become inadequate because of changed conditions.

We would like to express our appreciation for the cooperation and assistance that we received from the District's administration and other employees during our audit, especially the Business Office personnel.

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

*Cullen & Danowski, LLP*  
October 30, 2023

# EAST ISLIP UNION FREE SCHOOL DISTRICT

## Introduction

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Chapter 263 of the Laws of New York, 2005 requires most districts to create an internal audit function. The creation of this function requires districts to engage either a qualified audit firm or individual to make an initial risk assessment of the design of the district's internal controls; annually update this assessment; and, periodically test these controls for operational effectiveness and efficiency. This report addresses the second requirement, which is an annual risk assessment update.

Internal controls are the checks and balances over the various processes or functions that comprise the operations of a district. One key element in any internal control system is the concept of **segregation of duties**. This concept ensures that one person cannot execute a transaction without at least one other individual checking his or her work. Of course, where segregation of duties is not feasible, the district can employ compensating controls.

Nevertheless, there are some important concepts that should be understood when reviewing internal controls.

These concepts are:

- An internal control system is designed to provide reasonable but not absolute assurance in safeguarding the assets of the district.
- The concept of reasonable assurance recognizes that the cost of the internal control should not exceed the benefits derived.
- There are inherent limitations that should be recognized in considering the potential effectiveness of any internal control system, e.g., errors can result from misunderstanding of instructions, mistakes of judgment, carelessness, or other personal factors. More importantly, it is **collusion** that poses the greatest threat to any internal control system. If two employees collude in order to circumvent the controls set up by the district, they could perpetrate a fraud.

The initial risk assessment required the internal auditor to obtain an understanding of both the inherent and control risks associated with the various functions within the District. The risk assessment update requires the internal auditor to identify the changes in procedures, policies, personnel, and systems that may have an impact on these risks and possibly alter the initial risk assessment's level of control risk.

**Control risk** measures the adequacy of internal controls designed to mitigate the inherent risk within the process. In this engagement, we have assessed the control risk based upon our interview process. The testing of the controls, which is performed during the detailed testwork, could support the lowering of the initial control risk assessment associated with individual processes and sub-functions.

We have organized this report into the following three sections:

The first section is a risk assessment table. In this table, we identify the processes or functions that we have reviewed. This table includes our assessment of the control risk associated with each process. There are two control risk columns to reflect the prior year risk assessment level and the current year risk assessment level based on the results of the risk assessment update as well as the detailed testwork performed for selected processes. **Since the testing of controls has not been done for all processes, it is important to note that this table should not be viewed as the final assessment of the District's control environment.** The Risk Assessment Table also includes our suggestions for processes to be tested during the coming year. However, the decision of which processes to review in detail is at the discretion of the Audit Committee.

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The second section of this report consists of any changes from the prior year risk assessment related to key policies, procedures and/or controls of the functions we reviewed.

The third section includes any new recommendations and the status of any prior year recommendations (note that this text is in *italics*), for areas of potential improvement in the District’s internal controls or operations. The status of prior year recommendations from the following report were addressed in this year’s risk assessment:

<b>Report Type</b>	<b>Issue Date</b>	<b>Area(s)</b>
Risk Assessment	November 29, 2022	District-wide
Agreed-Upon Procedures	November 21, 2022	Billings and Receipts

The changes and recommendations have been considered in the assessment of the level of control risk. Some of the recommendations may require a reassignment of duties and/or an addition to District personnel. However, any enhancement of controls should be done after a careful cost-benefit analysis.

**Corrective Action Plan**

Commissioner of Education Regulation §170.12(e)(4) requires that a corrective action plan (CAP), approved by the Board, must be filed within 90 days of issuance with the New York State Education Department (NYSED).

The District should submit the CAP along with the respective Internal Audit Report via the NYSED Portal.

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**Risk Assessment Table**

October 30, 2023

*(L=Low, M=Moderate, H=High)*

Business Process Area	Date of Detailed Testing*	Control Risk				Proposed Detailed Testing
		Prior Year		Current Year		
<b>Governance and Planning</b>						
Governance & Control Environment		M		M		
Budget Development, Administration, and Fund Balance Management		M		M		
<b>Accounting and Reporting</b>						
Financial Accounting and Reporting		M		M		
Auditing		M		M		
<b>Revenue and Cash Management</b>						
Revenue Management		M		M		
Billings	11/21/22	M		M		
Collections and Posting of Receipts	11/21/22	M		M		
Cash and Investments Management		M		M		
Bank Reconciliations		M		M		
<b>Payroll</b>						
Payroll Accounting and Reporting		M		M		
Tax Filings and Reconciliations		M		M		
Payroll Distribution		M		M		
<b>Human Resources</b>						
Employment Recruitment and Hiring		M		M		
Employee Administration and Termination		M		M		
Employee Attendance		M		M		
<b>Benefits</b>						
Administration		M		M		
Payments and Cost Sharing		M		M		
<b>Purchasing and Related Expenditures</b>						
Purchasing System and Process		M		M		
Payment Process		M		M		
Credit Cards		M		M		

\* Indicates the issuance date of a detailed testing (DT) report related to that area.

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**Risk Assessment Table (Continued)**  
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*(L=Low, M=Moderate, H=High)*

Business Process Area	Date of Detailed Testing*	Control Risk				Proposed Detailed Testing
		Prior Year		Current Year		
<b>Grants and Special Education</b>						
Grants Processing/Monitoring			M		M	
Special Education (Financial Operations)	12/16/20	L		L		
<b>Facilities and Capital Projects</b>						
Facilities Maintenance & Operations	09/30/21		M	L		
Capital Projects			M		M	
<b>Capital Assets</b>						
Acquisition and Disposal			M		M	
Maintenance and Inventories			M		M	
<b>School Lunch</b>						
Sales Cycle and System			M		M	
Purchasing and Inventory			M		M	
Federal and State Reimbursements			M		M	
Free and Reduced Lunch			M		M	
<b>Extracurricular Activity Fund</b>						
General Controls and Administration			M		M	
Cash Receipts				H		H
Cash Disbursements			M		M	
<b>Information Technology</b>						
Governance	10/30/23		M		M	
Network Security	10/30/23		M		M	
Financial Application Security	10/30/23		M		M	
Disaster Recovery	10/30/23		M		M	
<b>Student Related Data and Services</b>						
Student Attendance Data			M		M	
Student Performance Data			M		M	
Student Transportation			M		M	
Student Safety and Security			M		M	

\* Indicates the issuance date of a detailed testing (DT) report related to that area.

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**KEY CHANGES FROM THE PRIOR YEAR'S RISK ASSESSMENT RELATED TO POLICIES, PROCEDURES AND/OR CONTROLS**

**Governance and Planning**

- The District had several employee changes since the prior year including the Superintendent, Assistant Superintendent for Curriculum and Instruction, Assistant Superintendent for Administration and Personnel, Executive Director of PPS and Special Education, District Treasurer, Purchasing Agent, Assistant District Clerk, as well as a Board member change.
- The District has contracted with a third party communications provider to assist with distributing quarterly newsletters to their constituents.

**Accounting and Reporting**

- The General Fund operated at a surplus of \$777,162 for the year ended June 30, 2022, which increased the total fund balance from \$28,454,630 to \$29,231,792.

**Revenue and Cash Management**

- The District has enhanced the process related to the preparation, review, and approval of the monthly bank reconciliations by creating a checklist to memorialize that all reconciliations are completed by listing each bank account and noting the completion of duties by the designated staff.
- The Business Office developed procedures to work with the internal auditors to periodically review the bank statements online to validate the existence and balances of all cash accounts in the general ledger.
- The District revised the format of the Bank Reconciliation sheet to include the starting balance, monthly month activity, ending balance and any reconciling items. This provides appropriate information showing the account activity compared to the prior format that only compared the ending balances of the bank statement and the general ledger amounts.

**Payroll**

- The District is preparing for the New York State and Local Retirement System (NYSLRS) system requirements to set up additional payroll account codes to facilitate this new reporting.
- The District has continued implementing the use of the Timepiece system, a time management system that utilizes electronic time clocks and integrates with the nVision financial system. The Timepiece system is now being utilized by the facilities staff and the District is in the process of expanding the use of this program to the security staff.
- Due to the security concerns conveyed by the vendor, the District had to discontinue the use of the employee self-service portal (i.e., Optigate) of the nVision financial system as per the vendor that provided staff with online access to their payroll information including direct deposit forms, annual salary amounts, attendance data, and tax withholdings. As a result, the District has begun utilizing the nVision financial system to systematically distribute employees' direct deposit advices electronically via email.

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**Human Resources**

- The District is utilizing the SchoolFront system for maintaining new hire employee personnel files and is in the process of working with the vendor to develop plans for transitioning all employees' personnel files to the system. In addition, the District has continued to expand the use of the systems RecruitFront module to assist the District with the onboarding of new hires.
- The District is utilizing the SchoolFront system to manage staff evaluations starting with the custodians and para professional employees.
- The District is setting up new rubrics for the evaluation process and plans to utilize the Frontline Professional Development system to facilitate the evaluations, observations and Annual Professional Performance Reviews for teachers and teaching assistants to replace the current standard hardcopy forms.
- The District is utilizing the SchoolFront system to facilitate the annual electronic distribution of employee handbooks via email to all employees. In addition, the functionality of the SchoolFront system enables the employees to acknowledge their receipt of these handbooks and provides reports for the Human Resources Department to verify the completion by all employees.
- The District has posted the labor notices on the District's website as required by the amended New York Labor Law Section 201, effective December 16, 2022.

**Benefits**

- There was a mid-year change to the health insurance premiums that resulted in a decrease in the amount paid by the District and reduced the employee contributions. We understand that the District appropriately accounted for this reduction in premiums regarding the monthly payment to the insurance provider and payroll withholdings from staff.

**Facilities and Capital Projects**

- The District has continued with the projects related to the \$60 million bond approved by the voters.

**Food Service**

- The food services program returned to a paid or free and reduced price lunch (FRPL) scenario starting in the 2022-23 school year after the Free Meals for Kids program ended on June 30, 2022.
- The Food Service Fund operated at a surplus of \$306,733 for the year ended June 30, 2022, which increased the total fund balance from \$457,778 to \$764,511. This amount of fund balance in the school food service fund exceeded the three-month average expenditure level allowable by federal regulations 7CFR Part 210.14(b). We understand that the District plans to reduce the fund balance to an allowable level.

**Information Technology**

- The District continues to require all staff to complete training courses related to safe internet use that includes awareness of phishing scams and Education Law 2D.

**Student Related Data and Services**

- The District continued to provide the staff with additional safety and security related training.

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- The Business Office has completed the transition to the new cloud based version of the Transfinder software system from the server based program. The completion of this initiative has enhanced the District's student transportation operations as the new system is now integrated with the Districts student management system.
- There have been enhancements related to safety and security at the District that include adding swipe cards to exterior doors, continuing to install additional surveillance cameras, as well as expanding server storage to increase the retention period of surveillance footage.

**CURRENT OBSERVATIONS AND RECOMMENDATIONS**

**Employee Administration – Communications with Payroll Regarding Leaves of Absence**

*Risk Assessment Update – 2023*

*We were informed that there were instances where notifications from the Human Resources (HR) Department to the Payroll Department were not timely and had resulted in employees on leaves of absence being paid for benefit time they had not yet accrued.*

*We recommend that the District establish procedures to enhance the communications between the HR and Payroll Departments to ensure timely notifications of personnel actions with financial implications (e.g., shared spreadsheets, notifications via the School Front system, etc.).*

**PURCHASING AND RELATED EXPENDITURES**

**Purchasing System and Process – Related Service Provider Requests for Proposals (RFPs)**

*Risk Assessment Update – 2023*

*We found that the District periodically requests quotes from providers and uses several providers to manage the costs. However, the District has not went out for an RFP or bid for related services in several years which is a preferred business practice.*

*We recommend that the District strengthen the purchasing process by considering RFPs for related service providers, since the District has not obtained RFPs from these vendors in more than 5 years and this is a preferred business practice.*

**EXTRACLASSROOM ACTIVITY FUND**

**General Controls and Administration – Club Account Balances**

*Risk Assessment Update – 2023*

*We found that there were 11 clubs with account balances exceeding \$10,000 at June 30, 2022. We also understand that there is a lack of formal procedures for the clubs to assess their balances to determine if the amounts are appropriate or develop a plan to spend down these funds.*

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*We recommend that the District work with the clubs to establish procedures to routinely monitor the balances in the club accounts to identify significant amounts (e.g., over \$10,000) and to develop a plan for reducing the high balance in the club account as appropriate.*

**CAPITAL ASSETS**

**Inventories – Athletics Department**

Risk Assessment Update – 2023

*We found that the Athletics Department lacks procedures relating to the tracking and recording of their inventory items (e.g., uniforms, equipment, etc.).*

*We recommend the District strengthen controls related to the management of the inventory within the Athletics Department to ensure that the department is properly tracking and recording their respective inventory items.*

**STATUS OF PRIOR OBSERVATIONS AND RECOMMENDATIONS (OPEN ITEMS)**

**GOVERNANCE AND PLANNING**

**Board Policy – Billings, Collections and Receipts**

Agreed-Upon Procedures Report – 2022

We recommended that the District consider creating additional Board policies related to billings, collections and receipts that may include Before School/After School Programs, Use of Facilities, and Revenues.

Risk Assessment Update – 2023

*We understand that the District plans to address this item during the 2023-24 year.*

**REVENUE AND CASH MANAGEMENT**

**Supporting Documentation – Retention & Review**

Agreed-Upon Procedures Report – 2022

We recommended that the District strengthen controls related to receipts at the schools/departments, since the collection of funds has a high level of inherent risk. We recommended that the Business Office formally communicate the requirement that the employees who handle receipts in the departments and school buildings, maintain the documentation to support the amount of billings and collections related to instrument rentals, AP exams and photo fees. In addition, we recommended that the District establish procedures to assign Business Office staff the responsibility to periodically review such documentation related to these activities to ensure the completeness, accuracy and timeliness of these types of receipts, as well as, verifying the proper sequence of receipt numbers, student lists and other supporting records.

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Risk Assessment Update – 2023

*We found that there has been staff turnover in the Business Office that has delayed the implementation of this item. We understand that the District plans to address this item during the 2023-24 year.*

**Online Payment Program – Program Level Transaction Reports**

Agreed-Upon Procedures Report – 2022

We recommended that the District investigate the functionality of the MySchoolBucks program to determine if the transaction reports related to the daycare programs could list the amount of receipts at the program level (i.e., EMP and ASP) to facilitate the process to reconcile the billing and receipt amounts when the students are enrolled in both of these daycare programs.

Risk Assessment Update – 2023

*We understand that the District plans to address this item during the 2023-24 year due to the delay as noted above.*

**Photo Lab Activities – Electronic Forms & Access to Transaction Reports**

Agreed-Upon Procedures Report – 2022

We recommended that the District improve processes related to the photo lab activities by setting up the forms utilizing an online application (e.g., Google sheets) to replace the hard copy forms to enhance operational efficiencies and consider providing the teacher who handles the photo lab collections access to MySchoolBucks, so they could review the transactions directly rather than needing the Business Office to provide the reports.

Risk Assessment Update – 2023

*We understand that the District plans to address this item during the 2023-24 year due to the delay as noted above.*

**PAYROLL**

**Payroll Distribution – Non-Salary Payments**

Risk Assessment Update – 2021

We recommended that the District investigate the use of an nVision component to set up an electronic process for employees to enter their non-salary related payments into the nVision system and have these transactions routed systematically for proper approvals.

Risk Assessment Update – 2022

We understood that the District planned to address this item during the 2022-23 year.

Risk Assessment Update – 2023

*We understand that the District plans to address this item during the 2023-24 year due to the delay as noted above.*

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**HUMAN RESOURCES**

**Employee Attendance – Staff Absences**

Risk Assessment Update – 2021

We recommended that the District enhance the staff absences procedures by utilizing the Frontline Absence and Time module to track and monitor the time-off requests and absences of all staff resulting in efficiencies and streamlined processes. We suggested that the District investigate the functionality of uploads or transfers related to staff attendance data between the nVision system and the Frontline Absence and Time module.

Risk Assessment Update – 2022

We found that the District was only using the Frontline Absence and Time module for the teachers. We understood that the District was continuing to investigate the feasibility of expanding the use of this program to other staff.

Risk Assessment Update – 2023

*We note that the District is still addressing this item that includes assessments of potential software programs in conjunction with cost/benefit analyses. We understand that the goal is to implement this recommendation for the 2024-25 year.*

**GRANTS AND SPECIAL EDUCATION**

**Grants Processing/Monitoring – Personnel Activity Report (PAR) Forms**

Risk Assessment Update – 2022

We recommended that the District investigate the feasibility of using the nVision system or the SchoolFront system to facilitate the process related to the distribution and completion of the PAR forms.

Risk Assessment Update – 2023

*We understand that the District plans to address this item during the 2023-24 year.*

**CAPITAL ASSETS**

**Inventory of Instruments – Periodic Independent Reviews**

Agreed-Upon Procedures Report – 2022

We recommended that the District develop procedures to perform periodic reviews at least once each school year of the instrument spreadsheets by someone independent (e.g., employee in the Art and Music Department main office) to ensure that the teachers are properly tracking and monitoring the inventory of their respective instrument rentals.

Risk Assessment Update – 2023

*We understand that the District plans to address this item during the 2023-24 year.*

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**EXTRACLASSROOM ACTIVITY FUNDS**

**General Controls and Administration – Software Program**

Initial Risk Assessment – 2019

We recommended that the District perform a cost-benefit analysis with utilizing a software program to replace the current Excel spreadsheets to manage the extraclassroom activities. A software program would create efficiencies related to the tracking, recording, and reporting of the extraclassroom activities.

Risk Assessment Update – 2020

We noted that the District has started investigating different software program options to replace the Excel spreadsheets to manage the extraclassroom activities. We understood that the District planned to complete a cost-benefit analysis and make a decision about utilizing a software program during the 2020-21 year.

Risk Assessment Update – 2021

We noted that the District started investigating different software program options to manage the extraclassroom activities. We found that the District had to postpone this item due to the transition from WinCap to nVision and the time required related to the pandemic. We understood that the Business Office had planned to complete a cost-benefit analysis and make a decision about utilizing a software program during the 2022-23 year.

Risk Assessment Update – 2022

We found that the District was planning to investigate software programs related to the extraclassroom activities during the 2023-24 year.

Risk Assessment Update – 2023

*We found that the District is in the process of investigating the various software options available and plans to implement this recommendation during the 2023-24 year.*

**STATUS OF PRIOR OBSERVATIONS AND RECOMMENDATIONS (CLOSED ITEMS)**

**GOVERNANCE AND PLANNING**

**Board Policy - Change Orders**

Agreed-Upon Procedures Report – 2022

We recommended that the District establish a Board policy related to change orders for capital projects to memorialize these practices followed by the District. This policy should address the required approvals and any threshold amounts related to change orders.

Risk Assessment Update – 2022

We understood that the District planned to address this item during the 2022-23 year.

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Risk Assessment Update – 2023 (This item is now closed)

*We found that the District has established Board Policy #7200 - Capital Improvement Projects: Change Order Policy, adopted on April 18, 2023, to address the required approvals and any threshold amounts related to change orders.*

**REVENUE AND CASH MANAGEMENT**

**Online Payment Program – Expansion for Other Activities**

Agreed-Upon Procedures Report – 2022

We recommended that the District continue with the expanded use of the MySchoolBucks online payment program for other activities, including AP exams, to further enhance operational efficiencies related to the billing, collection and receipts processes.

Risk Assessment Update – 2023 (This item is now closed)

*We note that the District continued to expand the use of the MySchoolBucks online payment program for other activities, including instrument rentals, device protection plans, and sculpture fees with plans to further enhance operational efficiencies by expanding the use of this program for other activities (e.g., AP exams).*

**PAYROLL**

**Payroll Distribution – Paycheck Sign-Offs**

Risk Assessment Update – 2022

We recommended that the District consider developing procedures to ensure there is a periodic payroll audit in which a senior administrator reviews and signs-off on a listing of the employees under their responsibility, certifying that the names listed are active employees.

Risk Assessment Update – 2023 (This item is now closed)

*We found that the District has implemented procedures to perform payroll audits where employees are required to sign for their payroll checks on a semi-annual basis.*

**HUMAN RESOURCES**

**Employee Administration – Communicating Employee Changes to System Administrators**

Risk Assessment Update – 2020

We recommended that the District establish formal procedures to notify the system administrators about employee changes using a standard Employee Change Form, preferably electronic via an automated process. We suggested that the HR staff be assigned this duty, since the HR staff are responsible for the management of the District's employees. In the event that there was an employee change (e.g., new hire, separation, leave of absence, etc.), the HR staff should notify the personnel who grant system(s) access with the appropriate information to properly activate, inactivate or revise the user accounts to the network and key systems (e.g., WinCap, eSchoolData, IEP Direct, etc.), when applicable. The process needs to ensure that the forms or automated notifications are provided by the HR staff to the system administrators in a timely matter. There may also be a need to inform the administrators about

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inactivating a user account in the event that there is a concern regarding an employee separation. These formal procedures would establish consistency and standardization within the District, and result in efficiencies with an automated process. We understood that the District was looking for a streamlined resolution, and is considering using the help desk (work order) system to request and approve the activation/deactivation of user accounts.

Risk Assessment Update – 2021

We found that the District had begun to address this recommendation that included formalizing these procedures; however, this process included notifications through emails or calls and the Human Resources Department still needed to develop a standard form to notify the system administrators about employee changes. We continued to recommend that the District set up an electronic method via an automated process to more efficiently communicate the staff changes to the system administrators.

Risk Assessment Update – 2022

We noted that the District had set up an automated process related to Active Directory (District network), Azure (Microsoft email) and Google where the updates to employee data in the nVision financial system drive the user account activations or inactivation based on the staff changes (e.g., new hire or separated employee). However, further improvement was still needed to ensure that the Human Resources Department provides timely notifications to the IT Department and system administrators regarding employee changes to ensure that the user accounts in other key systems or programs are activated or inactivated appropriately.

Risk Assessment Update – 2023 (This item moved to another report)

*We covered this item during the detailed testing engagement related to information technology. Refer to the Detailed Testing Report dated October 30, 2023 for more details.*

**FACILITIES AND CAPITAL PROJECTS**

**Facilities Use – Web Based Program**

Agreed-Upon Procedures Report – 2021

We recommended that the District investigate setting up a web-based program to manage the use of facilities activities more efficiently (e.g., SchoolDude Facilities Direct and Community Direct modules). The utilization of a program will streamline requests, reduce paperwork, maintain a usage calendar, improve monitoring, and provide reporting related to the facilities usage requests. We also recommend that the District assess the use of facilities procedures as part of considering the use of a web-based program that includes routing and approval processes.

Risk Assessment Update – 2022

We noted that the District planned to address this recommendation during the 2023-24 year.

Risk Assessment Update – 2023 (This item is now closed)

*We found that the District has purchased a new use of facilities program (Master Library) and started using the program in September 2023.*

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**Facilities Maintenance & Operations – Written, Formal Procedures**

Agreed-Upon Procedures Report – 2021

We recommended that the District develop written, formal procedures to document the key processes that are performed by the facilities staff. This would facilitate the transition when employees retire, transfer, separate or take a leave of absence from the District. The documented procedures would cover the work order process, use of facilities, District vehicles, maintenance of major equipment, and payroll related activities including approvals of time sheets and overtime sheets; properly completing timesheets; pre-approving overtime; monitoring work schedules; and reconciling time sheets to daily time logs.

Risk Assessment Update – 2022

We noted that the Facilities Department had started to develop written, formal procedures beginning with the annual processes. We understood that the Facilities Department staff were continuing with these efforts to develop additional written, formal procedures with the expected completion date of June 2023.

Risk Assessment Update – 2023 (This item is now closed)

*We note that the Facilities Department continued to develop additional written, formal procedures as planned.*

