

**East Islip**  
**Union Free School District**  
**Risk Assessment Update Report**  
October 12, 2021



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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, 2021.

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 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 12, 2021

## 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 are 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	January 19, 2021	District-wide
Agreed-Upon Procedures	December 16, 2020	Financial Operations of the Special Education Department

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 (CR) §170.12(e)(4) requires that a corrective action plan (CAP), approved by the Board of Education, 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 12, 2021

*(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		M		M		✓
Collections and Posting of Receipts		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 an agreed-upon procedures (AUP) 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	M		L		
<b>Facilities and Capital Projects</b>						
Facilities Maintenance & Operations	09/30/21	M		M		
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>Extraclassroom Activity Fund</b>						
General Controls and Administration		M		M		
Cash Receipts			H		H	
Cash Disbursements		M		M		
<b>Information Technology</b>						
Governance		M		M		
Network Security		M		M		
Financial Application Security		M		M		
Disaster Recovery		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 an agreed-upon procedures (AUP) 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**

- Based on our interviews, the District has maintained proper internal controls and oversight including the review and approvals of transactions related to financial activities since the start of the COVID-19 pandemic.
- The District's Board Policy Committee has continued to work with the New York State School Boards Association to review the Board policies and make any revisions, as necessary. The District also works with the school attorneys to review and revise the Board policies.
- The District had several administrative employee changes since the prior year including the Director of Special Education and District Clerk, as well as Board member changes.

##### **Accounting and Reporting**

- The District changed their financial system from WinCap to nVision effective July 1, 2021. We were informed that the user accounts and permissions within the various modules of the nVision system are basically the same as the WinCap system, which continues to be based on the employee's job duties.
- The General Fund operated at a surplus of \$3,510,400 for the year ended June 30, 2020, which increased the total fund balance from \$22,087,259 to \$25,597,659.
- The Business Office has revised the accounting of the funds in compliance with the new Governmental Accounting Standards Board (GASB) Statement No. 84 related to Fiduciary Activities. The objective of the GASB 84 Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

##### **Revenue and Cash Management**

- The Business Office is working with the vendor of the new nVision system to further customize the cash receipts module and journal entry procedures to enhance efficiencies related to these processes.

##### **Payroll**

- The District has set up the Optigate component of the nVision system (similar to the previous Employee Self-Serve component of the WinCap system) that allows employees to access their direct deposit and other information by logging into the system. The employees can still access prior information on WinCap Web and the District has maintained access to WinCap for historical purposes.

##### **Purchasing and Related Expenditures**

- The District has enhanced the use of electronic files and the functionality of the nVision system to reduce paper that includes sending purchase orders (PO) to vendors systematically via emails, providing access for the requisitioners to the receiving copy of the PO instead of sending them a hard copy and attaching PDF files as part of the requisition process.

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**Facilities and Capital Projects**

- The Facilities Department developed protocols and detailed checklists related to the cleaning procedures in compliance with the CDC and state guidelines.
- The District has continued with the projects related to the \$60 million bond approved by the voters.

**Food Service**

- The District has submitted an application for a waiver to the New York State Child Nutrition Department to provide lunch at no cost to all students regardless if attending remotely or in-person. This program will run until June 30, 2022 or may cease sooner if the funds from the NYSED are exhausted.
- The food service program was impacted by COVID resulting in a reduction of sales in the schools since mid-March 2020. There was an increase in activity during the end of the 2020-21 school year with the return of students to full-day in-District learning at the schools.
- The food service program continues operating a “Cashless System” as a safety and precautionary measure to reduce the number of instances of contact between students and staff.

**Information Technology**

- The District has set up the Information Technology Department as the system administrator of the new nVision system. The Information Technology Department is working with the nVision system vendor to streamline the management of the user accounts by creating accounts by group.
- The District is using TIPWeb-IT, which is a web-based program, to facilitate the tracking, monitoring and recording of the IT inventory (e.g., Chromebooks, laptops, printers, etc.) more efficiently as noted in the recommendations section below).

**Student Safety and Security**

- The District established protocols to address concerns related to the pandemic that included a hybrid model at the schools and formal procedures to manage any potential positive cases during the 2020-21 year.

**RECOMMENDATIONS**

**GOVERNANCE AND PLANNING**

**Governance and Control Environment**

**Finding and Recommendation – Risk Assessment 2021**

1. **District Website - CAPs and Management Letter** – *We found that the District posts the external auditor and internal auditor reports on the District website. However, the District’s CAPs and external auditor’s management letter are not posted on the District website as required by the NYSED.*

*We recommend that the District post the CAPs related to auditors’ reports and the external auditor’s management letter on the District website in compliance with the NYSED.*



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Recommendation – Risk Assessment 2020

**Board Training** – We recommended that the District establish procedures to ensure that all new Board members complete their required training to obtain a minimum of six hours of training on the financial oversight, accountability and fiduciary responsibilities of the school district as per Section 2102-a of the Education Law. Such training must be completed within the first year of the newly appointed, elected or re-elected board member’s term.

*Risk Assessment Update – 2021 (This item is now closed)*

*We note that the District Clerk has been assigned the responsibility to ensure that both newly elected and/or re-elected board members complete the required financial training within the first year of appointment. We also found that the District has created a log to document the completion of such training and this log is signed-off by a Central Office administrator.*

**PAYROLL**

**Payroll Accounting and Reporting**

Recommendation – Initial Risk Assessment 2019

**Time Management System** – We recommend that the District improve the current procedures related to the WinCap Timesheets to reduce the occurrences when the Payroll Department needs to return them for corrections. We also recommend that the District perform a cost-benefit analysis of setting up a biometric time system for all employees. As biometric technology becomes more affordable, biometric hand-reader and fingerprint scanning solutions offer an attractive alternative to swipe cards or conventional timesheets. We understand that the District may need to negotiate with the respective bargaining units regarding the implementation of a biometric system. There are many benefits of having a biometric time management system including:

- a) Improved internal controls and enhanced operational efficiencies with an automated system compared to the current manual attendance sheets.
- b) The recording of start and end times based on actual arrivals and departures as per biometric readings from the employees instead of reliance on non-biometric processes that are subject to potential deviations or errors.
- c) Enhancing payroll processes by systematically calculating the overtime hours worked by employees to replace the current manual process.
- d) The elimination of potential for fraud or abuse by use of the “buddy system” when employees may have other workers sign-in or sign-out for each other.

Risk Assessment Update – 2020

We understood that the District has started investigating biometric time system options.

*Risk Assessment Update – 2021 (This item is now closed)*

*We found that the District has converted their financial system from WinCap to nVision that included the purchase of the Timepiece module with new time clocks having biometric capabilities. Currently, only the facilities staff are using Timepiece by swiping their ID cards at the time clocks to sign-in and sign-out. We*

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*understand that the District plans to expand the use of Timepiece to other employees and to use the biometric capability, which will be dependent on the ability to negotiate this process with the respective bargaining units.*

**Payroll Distribution**

**Finding and Recommendation – Risk Assessment 2021**

2. **Non-Salary Payments** – *We found that the District uses standard forms and manual approvals related to the processing of non-salary payments (e.g., chaperones, time keepers, etc.).*

*We recommend 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.*

**HUMAN RESOURCES**

**Employee Administration and Separations/Terminations**

**Recommendation – Risk Assessment 2020**

3. **Communicating Employee Changes to System Administrators** – 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 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 note that the District has begun to address this recommendation that includes formalizing these procedures; however, this process includes notifications through emails or calls and the Human Resources Department still needs to develop a standard form to notify the system administrators about employee changes. We continue 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.*

**Recommendation – Risk Assessment 2020**

**Maintenance of Employee Records** – We recommended that the District consider setting up a web-based program (e.g., FileBound) to maintain the employees’ files in the HR Department. This would enhance operational efficiencies related to the retention of records and search/retrieval process to view documents, as well as, reduce the need for maintaining hard copy records.

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*Risk Assessment Update – 2021 (This item is now closed)*

*We found that the District has investigated web-based programs to maintain the employees' files in the HR Department and understand that the District plans to revisit this recommendation during the spring of 2022.*

**Employee Attendance**

**Finding and Recommendation – Risk Assessment 2021**

4. **Staff Absences** – We note that there is opportunity for improvement related to the administration of staff absences. The District uses standard forms related to time-off requests and to submit absence information to payroll (i.e., blue cards), which are manually completed by the employees and approved by the supervisors. In addition, only the teaching staff is using the Frontline Absence and Time module, so the absences of other employees is handled offline.

*We recommend 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 suggest 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.*

**PURCHASING AND RELATED EXPENDITURES**

**Purchasing System and Process**

**Recommendation – Risk Assessment 2020 and Agreed-Upon Procedures 2020**

5. **Confirming Purchase Orders** – We recommended that the District establish formal procedures to address instances of confirming POs that should include the use of a standard form to document these occurrences and require the requisitioner to provide an explanation for violating the purchasing policies and guidelines. The completed form and reasons for the confirming POs should be included with the Claims Auditor reports. We suggested using an electronic version of the form (e.g., Google Doc) instead of a hard copy version and include the form as an attachment in the WinCap system.

*Risk Assessment Update – 2021*

*We note that the Business Office requires the requisitioner to provide an explanation related to a confirming PO and this is documented via email, which is attached to the PO, or by written comments directly on the confirming PO. We understand that the District has created a standard form to document instances of confirming POs and plans to formalize this process by using this form that will be included in the warrants presented to the Claims Auditor.*

**Payment Process**

**Recommendation – Risk Assessment 2020**

**Filing Voucher Packets** – We recommended that the District consider filing the voucher packets (i.e., payment records) by check number to significantly reduce the filing time related to these records.

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*Risk Assessment Update – 2021 (This item is now closed)*

*We found that the Business Office has considered this recommendation and decided to maintain their current practice of filing the voucher packets by vendor to facilitate the process when researching a particular vendor.*

**GRANTS AND SPECIAL EDUCATION**

**Special Education**

**Recommendation – Agreed-Upon Procedures 2020**

**Develop Written, Formal Procedures** – We recommended that the District develop written, formal procedures for key financial processes of the Special Education Department/Pupil Personnel Services (Department) using Word documents and/or Google forms. These should include reviewing vendor invoices, preparing contracts, setting up and approving pending POs, verifying the receipt of goods or services and preparing the budget, filing grant filings, etc. In addition, these written, formal procedures should include processes related to properly completing STAC forms, filings with the state and procedures to retain detailed documentation substantiating the information in the STAC worksheets and AVL forms. This includes the review and approval process related to the STAC and AVL data prior to submission to the NYSED to ensure that these transactions were recorded timely and accurately, as well as, properly supported. These documents are helpful to facilitate tasks that are performed infrequently (e.g., annually) and to assist in the event of staff changes (e.g., retirements, resignations, unexpected absences, etc.).

*Risk Assessment Update – 2021 (This item is now closed)*

*We note that the Business Office and the Department have developed written, formal procedures related to key processes. We understand that the Assistant Superintendent for Business and the Executive Director of Special Education/Pupil Personnel Services plan to have the employees develop additional written, formal procedures during the 2021-22 year. In addition, these departments plan to create Excel spreadsheets related to tracking and monitoring the out-of-district students and private placements to assist with extended school year STAC forms.*

**Recommendation – Agreed-Upon Procedures 2020**

**Strengthen Purchasing Process - Receipt of Goods**– We recommended that the District strengthen the purchasing process by having a second employee verify the receipt of goods resulting in a stronger control by establishing appropriate segregation of duties between requisitioning and receiving responsibilities.

*Risk Assessment Update – 2021 (This item is now closed)*

*We note that the District has strengthened the purchasing process by having a second employee in the Department perform the verification of the receipt of goods resulting in a stronger control.*

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Recommendation – Agreed-Upon Procedures 2020

**Modify STAC Worksheet** – We recommended that the District modify the STAC worksheet used to compute salary and benefit costs by including Welfare Trust Fund costs for teachers and ensure that the calculation used for Social Security costs take the wage base limit into account (e.g. \$137,700 in 2020; \$132,900 in 2019; and \$128,400 in 2018).

*Risk Assessment Update – 2021 (This item is now closed)*

*We found that the District has modified the STAC worksheet to include the Welfare Trust Fund costs for teachers and to ensure that the calculation used for Social Security costs take the wage base limit into account.*

**FACILITIES AND CAPITAL PROJECTS**

**Facilities Maintenance and Operations**

Recommendation – Risk Assessment 2020

**Vehicle Service Vendor** – We recommended that the District consider bidding or using a RFP related to a vehicle service vendor. This process would include local vehicle service vendors and take into account the time and costs (i.e., 2 workers and 2 round trips to drop-off and pick-up the vehicle to be serviced, and fuel) associated with driving to the current vendor located in Patchogue.

*Risk Assessment Update – 2021 (This item is now closed)*

*We note that the District had chosen this vehicle service vendor in accordance with General Municipal Law and District purchasing policies and the District may indicate a mileage radius on the next bid. Also, towing expense was included on the current bid and was considered as part of the bid award.*

Recommendation – Initial Risk Assessment 2019

**District Vehicles** – We recommended that the District develop procedures related to District vehicles by utilizing an Excel spreadsheet to improve the tracking and monitoring of the fuel usage (gasoline and diesel) of each District vehicle to ensure that there is no potential misappropriation of usage and that the miles per gallon is reasonable. We also recommended establishing a formal process to handle any instances of excessive mileage or fuel usage that is identified. We understood that the vehicles have been equipped with a Global Positioning System (GPS) and the District plans to develop formal processes to utilize the data that is provided from this system.

Risk Assessment Update – 2020

We note that there was a change in administrators within the Facilities Department during the 2019-20 year and understand that the current Assistant Plant Facilities Administrator plans to address this recommendation during the 2020-21 year.

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Risk Assessment Update – 2021 (This item is now closed)

We found that the District has developed procedures related to District vehicles to improve the tracking and monitoring of the fuel usage that includes the Assistant Plants Facilities Administrator reviewing reports generated from the GPS that record mileage and facilitate the review of fuel usage. These GPS reports are also reviewed by the Assistant Superintendent for Business each month.

**EXTRACLASSROOM ACTIVITY FUNDS**

**General Controls and Administration**

Recommendation – Initial Risk Assessment 2019

6. **Software Program** – 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 note 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 understand that the Business Office plans to complete a cost-benefit analysis and make a decision about utilizing a software program during the 2022-23 year.

**INFORMATION TECHNOLOGY**

**Governance**

Recommendation – Risk Assessment 2020

**Inventory Database** – We recommended that the District investigate web-based programs to facilitate the tracking, monitoring and recording of the Information Technology (IT) inventory (e.g., Chromebooks, laptops, printers, etc.) more efficiently than using Excel spreadsheets.

Risk Assessment Update – 2021 (This item is now closed)

We found that the District has purchased a program called TIPWeb-IT Asset Management Software for K-12 Schools from Hayes Software Systems. This web-based software program will facilitate the tracking, monitoring and recording of the IT inventory more efficiently than using Excel spreadsheets and manage the entire life cycle of the District's IT assets.

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Recommendation – Risk Assessment 2020

**Acceptable Use Policy (AUP) Forms - Secondary School Students** – We recommended that the District develop procedures to require the secondary school students to complete the AUP form electronically utilizing an online program such as Student Square.

*Risk Assessment Update – 2021 (This item is now closed)*

*We understand that the District has developed procedures to require the secondary school students to complete the AUP form electronically utilizing an online program such as Student Square.*

