



Eastchester Union Free School District

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

March 2023

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

The Board of Education
Eastchester Union Free School District

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

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

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

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

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

Very truly yours,

Nawrocki Smith LLP
May 5, 2023



Eastchester Union Free School District

**Annual Risk Assessment Update
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of District Operations**

March 2023

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Eastchester Union Free School District
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RISK ASSESSMENT OVERVIEW

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

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

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

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

INTERNAL AUDIT OBJECTIVES

The objectives of our engagement are as follows:

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

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SCOPE AND METHODOLOGY

The Board of Education has engaged Nawrocki Smith as the District's internal auditor. In compliance with New York State Laws, we have performed an annual update to the District risk assessment with respect to policies, procedures, and internal controls pertaining to District operations. The procedures applicable to the annual update of the District's risk assessment were performed during the period April 1, 2022 through March 31, 2023 and were carried out in order to determine an internal audit plan for the calendar year 2023 and thereafter. This risk assessment will be updated annually to reflect any changes in the current control environment and the existing internal audit plan.

Our risk assessment consisted of the following methodology:

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

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

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

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INTERNAL AUDIT RISK ASSESSMENT UPDATE SUMMARY

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

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

<u>CURRENT YEAR RATINGS</u>		<u>CHANGE FROM PRIOR YEAR</u>	
<u>Rating</u>	<u>2022/2023</u>	<u>Category (*)</u>	<u>Count</u>
High	- 0.00%	“High” to “Low”	- 0.00%
Moderate	23 25.00%	“High” to “Moderate”	- 0.00%
Low	69 75.00%	"Moderate" to “Low”	2 11.11%
Total	92 100.00%	“Low” to “Moderate”	16 88.89%
		“Moderate” to “High”	- 0.00%
		Total	18 100.00%

Our March 2023 risk assessment update contains ten (10) recommendations, as follows:

<u>Business Process</u>	<u>Recommendation(s)</u>
Revenue and Cash Management	1
Payroll	1
Human Resources	2
Purchasing and Related Expenditures	1
Extracurricular Activity Fund	2
Transportation	1
Information Technology	1
Cybersecurity	1
Total	10

The District has acted on the three (3) prior risk assessment report recommendations, as follows:

<u>Business Process</u>	<u>Complete</u>	<u>In-Process</u>	<u>Not Started</u>	<u>Total</u>
Student Data Management	1	-	2	3
Total	1	-	2	3

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

<u>2023/24 Cycle Review</u>	<u>Other 2023/24 Planned Internal Audit Services:</u>	
<ul style="list-style-type: none"> • Extracurricular Activity Fund 	<ul style="list-style-type: none"> • Transportation Cycle Recommendations Follow-Up 	<ul style="list-style-type: none"> • Annual Risk Assessment Update as of March 2024
	<ul style="list-style-type: none"> • External Audit Corrective Action Plan Monitoring 	<ul style="list-style-type: none"> • Other Internal Audit Services at the Request of the District/BOE

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Risk Rating and Internal Audit Plan

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

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

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

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Risk Rating and Internal Audit Plan (Continued)

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

	Business Process	Business Process Categories	RISK			YEAR OF SERVICE		
			Inherent	Control		Prior	23-24	Subsequent
				21-22	22-23			
8	Benefits	34 Eligibility	H	L	L	★		
		35 Benefit Calculations	H	L	L	★		
		36 Patient Protection & Afford. Care Act	H	L	M	★		
		37 Retiree Benefits	H	L	L	★		
		38 ERS/TRS	H	L	L	★		
9	Purchasing and Related Expenditures	39 PO System & Vendor Database	H	L	M	★		
		40 Purchasing Process	H	L	M	★		
		41 Payment Processing	H	L	L	★		
		42 Employee Reimbursements	H	L	L	★		
		43 Credit Cards	H	L	L	★		
10	Facilities Maintenance	44 Facilities Maintenance/Work Orders	H	L	L			X
		45 Staff Supervision	M	L	L			X
		46 Preventive Maintenance	M	M	M			X
		47 Coordination with Outside Vendors	M	L	L			X
11	Capital Projects	48 Construction Planning & Monitoring	H	M	L			X
		49 Capital Project Funding & Payments	M	L	L			X
		50 Recordkeeping & Reporting	M	L	L			X
12	Fixed Assets	51 Inventory/ Capitalization Policy	H	L	L	★		X
		52 Acquisition and Disposal	H	L	L	★		X
		53 Inventory Process & Recordkeeping	H	L	M	★		X
13	Food Service	54 Sales Cycle and System	M	L	L	√		X
		55 Inventory and Purchasing	M	L	L			X
		56 Free & Reduced Meals	M	L	L			X
		57 Federal and State Reimbursement	H	L	L			X
		58 Financial Reporting & Monitoring	H	L	L			X
14	Extraclassroom Activity Fund	59 General Controls	H	L	L	★	X	
		60 Revenue	H	M	M	★	X	
		61 Expenditures	M	M	M	★	X	
		62 Reporting	M	L	M	★	X	

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Risk Rating and Internal Audit Plan (Continued)

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

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

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

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

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RISK ASSESSMENT OBSERVATIONS AND RECOMMENDATIONS

Current Year Observations and Recommendations

Revenue & Cash Management

1. The District does not have a formal dollar threshold for petty cash transactions and reimbursements.
 - *The District should review its policies/procedures for petty cash and determine an appropriate dollar limit for expense reimbursements. The limit (e.g., \$25) should be set in accordance with applicable Education Law and New York Codes, Rules and Regulations. Once established, this limit should be communicated to all Petty Cash Custodians and the District's Petty Cash Reimbursement Form should be updated. This will enhance the District's internal controls over its petty cash funds and reduce the risk of purchases being made outside the normal purchasing cycle.*

Payroll

2. Although the District has a process in place to review the federal and state payroll withholdings against the nVision reports and internal schedules subsequent to processing payments, the District has not established controls to review and document approval of the payroll withholding calculations prior to EFTP (Electronic Federal Tax Payment) processing.
 - *The District should establish a review and reconciliation process of the payroll withholdings reported within the nVision application and EFTPS prior to submitting payments to the IRS. This will increase the District's oversight controls over payroll withholding and ensure that discrepancies are detected promptly.*

Human Resources

3. The District does not have an employee handbook.
 - *The District should consider developing an employee handbook with a detailed overview of District policies, key procedures, guidelines, and employee benefits. The employee handbook should set clear expectations for District employees while stating their legal obligations and defining employee rights. The employee handbook can assist in protecting the District against employee lawsuits and claims, such as wrongful termination, harassment, and discrimination.*
4. The District does not utilize its time clocks (Timepiece) to record arrival and departure times and currently relies on manual timesheets and building-level attendance schedules.
 - *The District should consider utilizing the full capabilities of the employee attendance application (Timepiece) and implement procedures whereby all employees document their attendance, including their arrivals and departures, through the existing application. This will provide the Human Resource Department and the applicable Supervisors an effective control over the days and hours worked by their employees.*

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Purchasing & Related Expenditures

5. The District has implemented positive pay on the general fund bank accounts with the exception of the Cafeteria fund accounts.
- *We recommend the District implement positive pay fraud detection services for all bank accounts, including the cafeteria funds. This will assist the District in protecting its bank accounts against forged, altered, and counterfeit checks.*

Extraclassroom Activity Fund

6. The Club Advisors do not maintain a safe deposit log in a consistent manner.
- *Accountability over cash receipts at the building level is enhanced when cash is recorded in a safe deposit log as soon as practicable from the date cash is received. The longer receipts go without being entered into the safe deposit log, the greater the risk an employee could misappropriate funds. The safe deposit log should be reconciled to the amount of cash on hand submitted to the Business Office. This will assist in uncovering discrepancies between actual cash collected and recorded amounts in a timely manner.*
7. The District has not appointed a Faculty Auditor for the Extraclassroom Activity Fund to independently audit and reconcile the Principal Account Clerk's and Club Advisors' account ledgers.
- *According to the NYSED Extraclassroom Activity Fund guidelines, the District should appoint a Faculty Auditor to review all Extraclassroom Activity Fund transactions to ensure that all collections and disbursements are supported, approved, and processed accurately. The Faculty Auditor should be an individual distinct and separate from other appointed officers. The Faculty Advisor should reconcile monthly The Principal Account Clerk and Club Advisors' ledgers to ensure they are complete and accurate. This will enhance the District's oversight of internal controls over the Extraclassroom Activity Fund and ensure compliance with State Education Guidelines.*

Transportation

8. We noted that a departmental procedural manual was not in place.
- *We recommend that the District utilize the narratives drafted during the transportation internal audit to prepare a departmental process sustainability manual regarding budgeting, contract management, accounts payable, bus routing, and student eligibility procedures. This will result in a sustainable process, an annual internal review of the processes, and will serve as a training document for the District.*

Subsequent to our review, the District is in the process of implementing this recommendation.

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Information Technology

9. The District has not implemented controls to require third-party vendors that access the District’s network to sign an acceptable use agreement before access is granted.

- *The District should develop a standard Acceptable Use Agreement for all vendors to sign before access to the network is granted. The agreement should address the vendor’s responsibility, access to the system, district liability, system security, privacy, etc. This procedure may be incorporated into the vendor engagement process.*

We have reviewed the policies, procedures, and internal controls pertaining to the District’s information technology cycle. Due to the potential sensitive nature of this information, we have discussed our observations and recommendations with the Management team.

Cybersecurity

10. In accordance with the New York State Education Law §2-D Regulation, Part 121 of the Commissioner’s regulations, all School Districts and BOCES were required to establish security and privacy measures to safeguard the students’ Personal Identifiable Information (PII) no later than January 1, 2020. The District needs improvement in monitoring its data privacy and security procedures to meet the National Institute of Standards and Technology Cybersecurity Framework (NIST CSF) standards and comply with the New York State Education Law Part 2d.

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

We have reviewed the policies, procedures, and internal controls pertaining to the District’s cybersecurity technology cycle. Due to the potential sensitive nature of this information, we have discussed our observations and recommendations with the Management team.

Status of Prior Year Recommendations

We have performed follow-up internal audit services applicable to our previously issued risk assessment update report dated March 2022. The services we performed included observing and evaluating the implementation status of the District’s action plan in respect to our prior risk assessment recommendations. The March 2022 risk assessment update identified three (3) recommendations within one (1) distinct area. The District has completed or acted on the three (3) recommendations as follows:

<u>Business Process</u>	<u>Complete</u>	<u>In-Process</u>	<u>Not Started</u>	<u>Total</u>
Student Data Management	1	-	2	3
Total	1	-	2	3

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Student Data Management

- In addition to the existing forms, the Schools, Central Office, and Information Technology Department should develop formal documented guidelines regarding the processing and monitoring of student enrollment, student attendance, and student performance reporting within the District's student data management system. The documented procedures should be periodically reviewed to ensure that responsibilities are adequately performed in the District. The narratives and flowcharts attached to the internal audit report should serve as guidance to the District's development of documented procedures.

Status as of March 2023: Not Started

- The District should consider exploring the eSchool Plus application to automatically generate written notifications of student absences at established intervals. This will assist the District in collaborating with the parents and developing plans to improve student attendance.

Status as of March 2023: Not Started

- The District should develop a process whereby all Teachers submit the standardized Grade Change Form and applicable supporting documentation when requesting a student grade change for the closed marking periods. The Principals should not accept any other forms of requests and should return incomplete Google Grade Change Forms to the applicable Teacher for re-submission. The Principals should review and sign off on the Google Grade Change Forms and forward the approved forms to the Information Technology Department to enter the revised grades into eSchool Plus. This will assist the District in developing a consistent process in requesting and approving student grade changes and enhancing the recorded keeping to support the student grade changes.

Status as of March 2023: Complete

EXHIBIT

Exhibit I History of Internal Audit Services



Eastchester Union Free School District
History of Internal Audit Services

◆ = Risk Assessment Complete ★ = Business Cycle Review Complete
◆ = Special Request Services Provided

	Business Process	Business Process Categories	Year of Service															
			10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23			
	Risk Assessment	Risk Assessment	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆		
1	Governance and Planning	Governance Environment																
		Control Environment / Policies & Proc.																
2	Budget Development	Budget Development																
		Budget Monitoring & Reporting		✓				✓	✓									
3	Accounting & Reporting	Financial Accounting and Reporting							✓			✓	✓					
		External/Internal/Claims Auditing	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Fund Balance Management																
4	Revenue and Cash Management	Real Property Tax																
		State Aid																
		Out of District Tuition/Reimb. Exp.												✓				
		Use of Facilities																
		Donations																
		Vending Machines																
		Cash Receipts											✓	✓				
		Cash & Investment Management																
		Petty Cash					✓											
		Bank Reconciliations		✓									✓	✓				
Online Banking																		
Accounts Receivable													✓					
5	Grants	General Processing																
		Grant Application																
		Allowable Costs & Expenditures																
		Monitoring									✓							
		Reporting									✓						✓	
6	Payroll	Payroll Disbursements			✓			✓				★						
		Overtime Reporting										★				✓		
		Payroll Accounting & Reporting										★						
		Payroll Tax Filings										★						
		Payroll Reconciliation										★						
7	Human Resources	Employment Requisition/Hiring			✓					★								
		Personnel Evaluation									★							
		Termination										★						
		Employee Attendance					✓				★							
8	Benefits	Eligibility			✓							★						
		Benefit Calculations										★						
		Patient Protection & Affordable Care Act					✓					★						
		Retiree Benefits										★						
		ERS/TRS										★						
		Retirement payouts										★						



Eastchester Union Free School District
History of Internal Audit Services

◆ = Risk Assessment Complete ★ = Business Cycle Review Complete
◆ = Special Request Services Provided

Business Process	Business Process Categories	Year of Service													
		10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	
9	Purchasing and Related Expenditures	PO System & Vendor Database	★											★	
		Purchasing Process	★												
		Payment Processing	★												
		Employee Reimbursements	★									✓			
		Credit Cards	★												
		Vendor Database Analysis	★												
10	Facilities Maintenance	Facilities Maint. & Work Order Proc.													
		Custodial Overtime & Training													
		Preventive Maintenance													
		Coordination with Outside Vendors													
11	Capital Projects	Construction Planning & Monitoring													
		Capital Project Funding & Payments													
		Recordkeeping & Reporting													
12	Fixed Assets	Inventory/ Capitalization Policy		✓			★								
		Acquisition and Disposal		✓			★								
		Inventory Process & Recordkeeping		✓			★								
13	Food Service	Sales Cycle and System			✓				✓						
		Inventory and Purchasing													
		Free & Reduced Meals													
		Federal and State Reimbursement													
		Financial Reporting & Monitoring													
14	Extraclassroom Activity Fund	General Controls			★										
		Revenue			★										
		Expenditures			★				✓	✓					
		Reporting			★										
		Stipends			★										
15	Information System	Governance													
		Inventory													
		Network Security			✓										
		Application Security		✓				✓							
		Physical Security													
16	Cybersecurity	Disaster Recovery													
		General Controls									★				
		Information & Asset Security									★				
		Vulnerability Assessment									★				
17	Student Data Management	Incident Response & Recovery									★				
		Registration & Enrolment										★			
		Student Attendance										★			
		Student Performance										★			
		Student Eligibility									★				

