White Plains City School District

The recommendations from the Risk Assessment Update Report 2025-26 to assist the District with their Corrective Action Plan (CAP):

CURRENT OBSERVATIONS AND RECOMMENDATIONS

PURCHASING AND RELATED EXPENDITURES

Electronic Supporting Documentation

Risk Assessment Update – 2025

We found that the District maintains electronic supporting documentation in the nVision system for purchase orders and disbursements. However, the District provides the Claims Auditor with hardcopy voucher packets for review and approval.

We recommend that the District complete the transition to maintaining electronic voucher packets. In addition to retaining approved voucher packets in the nVision system, the District should consider using nVision functionality that enables the Claims Auditor to electronically approve disbursements within the nVision system. This transition would improve efficiency and accessibility, strengthen documentation retention, and enhance the audit trail by ensuring approvals and supporting records are centrally maintained and readily retrievable.

District Corrective Action Plan

Position Responsible	Estimated Implementation Date	Corrective Action Plan
Assistant Superintendent for Business & Operations	7/1/26	The district will begin to transition to electronic voucher packets. The district will review the functionality of nVision software with the Claims Auditor to enable their review and signature to be paperless and provide any necessary training.

nVision System Line Item Receiving

Risk Assessment Update – 2025

We found that the District uses the nVision system's line item receiving functionality to allow requisitioners to electronically confirm receipt of goods or services. However, we were informed that this functionality is not consistently used throughout the District, with some requisitioners still manually signing invoices and packing slips to confirm receipt rather than utilizing the system functionality.

We recommend that the District enforce compliance with established procedures requiring requisitioners to confirm receipt of goods and services by using the nVision system's line item receiving functionality. This enforcement would improve consistency and accountability, strengthen the audit trail, and enhance efficiency by ensuring receiving documentation is captured and retained centrally within the system.

District Corrective Action Plan

Position Responsible	Estimated Implementation Date	Corrective Action Plan
Assistant Superintendent for Business & Operations	9/1/26	The district will initiate additional training for requisitioners and business office staff to reinforce nVision's line item receiving functionality.

EXTRACLASSROOM ACTIVITY FUNDS

Club Inactivity and Required Student/Advisor Involvement

Risk Assessment Update – 2025

We found that there are four clubs that have not had any financial activity since prior to the 2022-23 year (i.e., High School: Math Club, Peer Leaders, and World Languages; Highlands Middle School: Jazz Band). In addition, we were informed that one club that was not active during the 2024-25 year and had a balance at June 30, 2025 (High School Global Ambassadors) does not currently have a faculty advisor. Furthermore, we noted another club that was not active during the 2024-25 or 2023-24 years and had a balance at June 30, 2025 for which discussions indicated there is no student involvement (i.e., High School Choral Club)

We recommend that the District determine whether the inactive clubs should be closed due to inactivity and ensure that the remaining clubs are bona fide ECAF clubs with active student involvement and a faculty advisor to oversee the club's activities. This will help strengthen oversight and accountability, ensure ECAF balances are supported by legitimate club activity, and reduce the risk of improper or unsupported use of club funds.

District Corrective Action Plan

Position Responsible	Estimated Implementation Date	Corrective Action Plan
Chief Faculty Counselor and Extraclassroom Activity Auditor	7/1/26	The Extraclassroom Activity Auditor will review with the Chief Faculty Counselor, Building Principals, all inactive clubs to determine if they should be closed. They will ensure that all remaining clubs are bona fide extraclassroom activity funds with active student involvement and a faculty advisor to oversee the club.

STATUS OF PRIOR OBSERVATIONS AND RECOMMENDATIONS (OPEN ITEMS)

EMPLOYEE BENEFITS

Strengthen the Health Insurance Buyout Process – Assign a Second Employee the Task of Reviewing the Buyout Spreadsheet

Detailed Testing – 2023

We recommended that the District strengthen the health insurance buyout process by assigning a second employee in the HR Department with the task of reviewing the buyout spreadsheet that is prepared by the Human Resources Generalist to ensure the completeness and accuracy of the payout amounts prior to processing these payments.

Risk Assessment Update 2025

We found that the Department has established procedures requiring a second employee (i.e., Assistant Superintendent for Human Resources, Director for Human Resources, Office Assistant, etc.) to review the health insurance buyout spreadsheet prepared by the Human Resources Generalist prior to processing payments. However, this secondary review is not currently documented on the buyout spreadsheet. We recommend that the Department develop a process to memorialize this review.

District Corrective Action Plan

Position Responsible	Estimated Implementation Date	Corrective Action Plan
Assistant Superintendent for Human Resources	5/1/26	The Human Resources department will develop procedures to ensure that the review of the health buyout spreadsheet is documented and memorialized. This spreadsheet will be prepared by the Generalist and reviewed by a second employee in the Human Resources department prior to final review by the Assistant Superintendent for Human Resources.

HUMAN RESOURCES AND INFORMATION TECHNOLOGY

User Accounts – Systems and Programs

Risk Assessment Update – 2024

We recommended that the District strengthen procedures to ensure user accounts in all systems and programs are activated, revised, or inactivated timely when an employee is hired, transfers, changes positions, or separates from the District. We suggested developing a formal process where the HR Department notifies the system administrators timely of all staff changes (i.e., new hires, transfers, and separations) via a systematic process or software program.

Risk Assessment Update 2025

We note that the District has established standard offboarding protocols that include inactivating separating employees' user accounts. We understand this process is currently manual, and the District plans to select and implement a software solution after the manual process is operating consistently. However, the District still needs to strengthen procedures to ensure user accounts across all systems and programs are activated and revised timely when employees are hired, transfer, or change positions. We were informed that during periods when HR was short staffed, there were numerous instances in which new employees were not set up with user accounts for required systems and programs, including situations where employees began working before being entered into nVision and/or were unable to access needed systems or programs upon start. We recommend that the District use the new formal manual offboarding protocols as a framework for establishing formal onboarding procedures.

District Corrective Action Plan

Position Responsible	Estimated Implementation Date	Corrective Action Plan
Chief Information Officer and Assistant Superintendent for Human Resources	2/1/26	The Technology Department will follow the newly documented offboarding procedure from the Human Resources department to ensure exited employees are properly disabled/removed from all district systems. The Technology and Human Resource Departments will continue to evaluate a software product that can be used to automate the offboarding and onboarding processes. These departments will work together to establish a more formal onboarding process similar to the one developed for offboarding.

IT Training and Phishing Campaigns

Risk Assessment Update – 2024

We recommended that the IT Department investigate potential software programs and vendors that provide more robust and engaging options for staff training and phishing campaigns. We also recommended that the District increase the frequency of the simulated phishing campaigns to enhance IT protocols.

Risk Assessment Update 2025

We note that the IT Department is working with the Lower Hudson Regional Information Center (LHRIC) to strengthen staff cybersecurity training and simulated phishing campaigns. During the remainder of the 2025-26 year, the District plans to evaluate use of the Check Point Harmony program and refine the associated training content and phishing campaign parameters, with implementation anticipated for the 2026-27 year.

District Corrective Action Plan

Position Responsible	Estimated Implementation Date	Corrective Action Plan
Chief Information Officer	2/1/26	The Technology department will engage Lower Hudson Regional Information Center's (LHRIC) Data Privacy and Security Service and use InfoSec to implement a phishing campaign starting during the 2025-26 school year. The District will continue phishing training and campaigns beyond 2025-26 with a regular subscription to LHRIC's service.