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CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS CONSULTANTS

May 11, 2026

VIA EMAIL

Board of Education
Syosset Central School District
99 Pell Lane
Syosset, NY 11791

Re: Internal Audit Key Control Reports

Board of Education:

We have performed internal audit services for the Syosset Central School District applicable to various key controls within Central Office. The services we performed include testing, reviewing and evaluating internal controls pertaining to selected transactions and accounting functions within the District. Enclosed within this correspondence are individual internal audit reports for work performed to date in the following audit areas:

- Capital Projects – Recordkeeping and Reporting**
- Information Technology – Application Security**
- Safety and Security – Drill Reporting**

If you have any questions or you would like to discuss this matter further, please contact our offices.

Very truly yours,

Nawrocki Smith LLP

INTERNAL AUDITOR'S REPORT

Syosset Central School District

Capital Projects Recordkeeping and Reporting ***April 2026***

Inherent Risk Rating: High

Control Risk Rating: Low

Audit Opinion: Satisfactory

Purpose/Objectives:

School district are required to complete and maintain specific documentation and obtain various approvals regarding capital projects in order to be in compliance with the NYSED Office of Facilities Planning capital project requirements. The Commissioner of Education requires that all school building construction comply with health and safety standards and any repair, addition, new construction, or remodeling of a school building be reviewed and approved by the Office of Facilities Planning, on behalf of the Commissioner of Education. Procedures should be in place to properly monitor capital projects documentation and obtain proper approvals. Testing procedures were conducted to assess the District's recordkeeping of capital project related documentation and approvals and reporting of capital project information and completion.

The objectives of our analysis were to:

- Determine compliance with District policies and procedures
- Verify that the following forms/documents were properly completed and on file for each capital project
 - Form FP – EEB – Evaluation of Existing Building
 - FP-CCC – Code Compliance Checklist
 - FP-SC – Scope of Proposed Project
 - FP-SGIS – State Smart Growth Public Infrastructure Impact Statement
 - FP-F-CL - Checklist for Application for Building Permit and Examination and Approval of Final Plans and Specifications
 - Form FP-F – Application for Examination and Approval of Final Plans and Specification
 - Form CSC – Certificate of Substantial Completion
 - Asbestos Certification or Non Asbestos Letter
 - Board Resolution Declaring SEQRA Determination
 - Building Permit
 - Certification of voter authorization of approval for the project to commence (signed by the District Clerk)
 - Specifications and Plans with Seal and Signature
- Identify weaknesses, if any, in the internal control process
- Recommend possible enhancements to the process, if applicable

Scope:

We reviewed capital project forms and approvals for three (3) recently completed capital projects as of January 2026. We tested all documentation against the objectives noted above.

Observation

We noted that the District properly maintains all of the forms and documentation noted above for each of the three (3) capital projects selected for testing.

- *No recommendation at this time.*

Audit Comment:

The District's controls surrounding capital projects recordkeeping and reporting are operating effectively.

INTERNAL AUDITOR'S REPORT

Syosset Central School District

Financial Application Security *April 2026*

Inherent Risk Rating: High
Control Risk Rating: Low
Audit Opinion: Satisfactory

Purpose/Objectives:

Financial application security involves properly protecting the information contained in the District's financial application. Limiting employee access to certain areas within the financial application and ensuring that there are proper segregation of duties surrounding the ability to add, modify, approve, and delete certain types of data can decrease the risk of unauthorized transactions or manipulation of data. Therefore, it is imperative to monitor and control employee access to the financial application.

The objectives of the testing were to:

- Determine compliance with District policies and procedures.
- Evaluate internal controls for the District's financial system including proper segregation of duties and appropriate permissions to the respective WinCap modules.
- Determine that all active users of WinCap are current employees or consultants for the District.
- Evaluate the reasonableness of each user's permissions relative to their position and job duties.
- Identify weaknesses, if any, in the internal control process.
- Recommend possible enhancements to the process, if applicable.

Scope:

We obtained the *User Security Profile Report* from the WinCap financial application as of February 3, 2026, consisting of one-hundred three (103) active user accounts. We compared the *User Security Profile Report* to the District's active employee listing to determine the employment status of WinCap users. We also analyzed the permissions assigned to each user to determine if permissions were in line with expected job responsibilities.

Observation

We noted all WinCap users are active employees or current consultants of the District and their permissions were reasonable and in line with expected job responsibilities.

- *No recommendation at this time.*

Audit Comments:

The District's controls surrounding financial application security are operating effectively.

INTERNAL AUDITOR'S REPORT

Syosset Central School District

Safety and Security – Drill Reporting *April 2026*

Inherent Risk Rating: High
Control Risk Rating: Low
Audit Opinion: Satisfactory

Purpose/Objectives:

School districts are required to complete fire and emergency drills and bus drills annually in order to be in compliance with NYS Education Law §807, Fire Drills and NYSED Regulations of the Commissioner §156.3 Safety Regulations for School Bus Drivers, Monitors, Attendants and Pupils, respectively. Procedures should be in place to properly monitor that drills are performed and documented at all school buildings. Testing procedures were conducted to assess the District's completion and reporting of required drills.

The objectives of our analysis were to:

- Determine compliance with District policies and procedures.
- Determine compliance with New York State Education Law.
- Verify that a total of twelve (12) fire and emergency drills were conducted per school year.
- Verify that eight (8) drills were evacuation drills and four (4) drills were lockdown drills.
- Verify that eight (8) of the twelve (12) drills were completed between September 1st and December 31st.
- Verify that two (2) additional drills were conducted during summer school, if applicable.
- Verify that three (3) bus drills are completed throughout the school year.
- Identify weaknesses, if any, in the internal control process
- Recommend possible enhancements to the process, if applicable

Scope:

We reviewed fire, emergency, and bus drills for all school buildings for the 2025-2026 school year through January 2026. We tested all documentation against the objectives noted above.

Observation

We noted that the fire, emergency, and bus drills reviewed were in compliance with the objectives outlined above.

➤ *No recommendation at this time.*

Audit Comment:

The District's controls surrounding safety and security – drill reporting are operating effectively.