Regular Meeting – Board of Education – June 3, 2026

VIII. **Business Affairs**

B. Operations

9. Acceptance of the Internal Risk Assessment Report

RESOLVED, on the recommendation of the Superintendent of Schools, the Board of Education accepts the annual Risk Assessment Report dated May 5, 2026 performed by the District's internal auditors, Cullen & Danowski, LLP.

Glen Cove City School District

Risk Assessment Update Report

May 5, 2026

GLEN COVE CITY SCHOOL DISTRICT
Glen Cove, New York

CULLEN & DANOWSKI, LLP
CERTIFIED PUBLIC ACCOUNTANTS

Risk Assessment Update Report

To the Board of Education and Audit Committee
Glen Cove City School District
Glen Cove, New York

We have performed the annual risk assessment update for the Glen Cove City School District ("the District") as required by Chapter 263 of the Laws of New York, 2005, and as per our engagement letter of July 1, 2025.

This engagement is in accordance with certain guidelines within the *International Standards for the Professional Practice of Internal Audit* issued by the Institute for Internal Auditors, as well as certain guidelines promulgated by the New York State Education Department, as applicable. This engagement is a consulting engagement and will consist of procedures designed to identify observations, findings, and recommendations; it will not result in an audit opinion or any other form of assurance. We performed this engagement in accordance with applicable professional consulting and internal auditing standards mentioned above.

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 performed by interviewing District management, as well as 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 engagement, especially the Business Office personnel.

This report is intended solely for the use and information of the Board of Education ("the Board"), 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

Port Jefferson Station, New York
May 5, 2026

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Chapter 263 of the Laws of New York, 2005 requires most school districts to create an internal audit function. The creation of this function requires districts to engage either a qualified audit firm or an 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 when considering the potential effectiveness of any internal control system, e.g., errors can result from a 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 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 on our interview process. The testing of the controls, which is performed during the detailed test work, 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 two 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's risk assessment level and the current year's risk assessment level based on the results of the risk assessment update, as well as the detailed test work 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 processes to be tested during the coming year. The decision of which processes to review in detail is at the discretion of the Audit Committee.

The second section of this report consists of any changes from the prior year's risk assessment related to key policies, procedures, and/or controls of the functions we reviewed. Also included in this 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 reports was addressed in this year's risk assessment:

Report Type	Issue Date	Area(s)
Risk Assessment	June 4, 2025	District-wide
Detailed Testing	June 4, 2025	Human Resources and Capital Projects

***Note**: the Detailed Testing Report dated May 5, 2026, related to payroll, was recently issued, and those recommendations will be included in next year's 2026-27 Risk Assessment Update Report.*

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 personnel duties within the District and/or a financial investment. However, any improvement of controls should be done after a careful cost-benefit analysis is completed.

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 system.

GLEN COVE CITY SCHOOL DISTRICT
Risk Assessment Table
May 5, 2026

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

Business Process Area	**Date of Detailed Testing***	**Control Risk**		**Proposed Detailed Testing**
		Prior Year	**Current Year**	
Governance and Planning				
Governance & Control Environment		M	M	
Budget Development, Administration, and Fund Balance Management		M	M	
Accounting and Reporting				
Financial Accounting and Reporting		M	M	
Auditing		M	M	
Revenue and Cash Management				
Revenue Management		M	M	
Billings	12/05/16	M	M	
Collections and Posting of Receipts	12/05/16	M	M	
Cash and Investments Management	12/06/18	M	M	
Bank Reconciliations	12/06/18	M	M	
Payroll				
Payroll Accounting and Reporting	05/05/26	M	M	
Tax Filings and Reconciliations	05/05/26	M	M	
Payroll Distribution	05/05/26	M	M	
Human Resources				
Employment Recruitment and Hiring	06/04/25	M	L	
Employee Administration and Termination	06/04/25	M	L	
Employee Attendance	06/04/25	M	M	
Benefits				
Administration	03/22/21	L	L	
Payments and Cost Sharing	03/22/21	L	L	
Purchasing and Related Expenditures				
Purchasing System and Process	03/06/24	M	M	
Payment Process	03/06/24	L	L	
Credit Cards	03/06/24	L	L	
Grants and Special Education				
Grants Processing/Monitoring		M	M	
Special Education (Financial Operations)	02/08/23	M	M	

* Indicates the issuance date of a detail testing (DT) report for that area.

GLEN COVE CITY SCHOOL DISTRICT
Risk Assessment Table (Continued)
May 5, 2026

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

Business Process Area	**Date of Detailed Testing***	**Control Risk**		**Proposed Detailed Testing**
		Prior Year	**Current Year**	
Facilities and Capital Projects				
Facilities Maintenance & Operations	03/10/16	M	M	✓
Capital Projects	06/04/25	M	M	
Capital Assets				
Acquisition and Disposal	12/18/19	L	(1) M	
Maintenance and Inventories	12/18/19	L	(1) M	
Food Service				
Sales Cycle and System	12/18/19	L	(1) M	
Purchasing and Inventory	12/18/19	L	(1) M	
Federal and State Reimbursements	12/18/19	L	(1) M	
Free and Reduced Lunch	12/18/19	L	(1) M	
Extraclassroom Activity Fund				
General Controls and Administration	12/06/18	M	M	
Cash Receipts	12/06/18	M	M	
Cash Disbursements	12/06/18	M	M	
Information Technology				
Governance	03/20/22	M	M	
Network Security	03/20/22	L	L	
Financial Application Security	03/20/22	L	L	
Disaster Recovery	03/20/22	L	L	
Student Related Data and Services				
Student Attendance Data		M	M	
Student Performance Data		M	M	
Student Transportation	12/06/18	M	M	
Student Safety and Security		M	M	

* Indicates the issuance date of a detail testing (DT) report for that area.
(1) The change from low to moderate risk is based on the passage of time since the DT was performed several years ago.

KEY CHANGES FROM THE PRIOR YEAR'S RISK ASSESSMENT RELATED TO POLICIES, PROCEDURES, AND/OR CONTROLS (as of our fieldwork conducted during March 2026)

Governance and Planning

Board and Personnel Changes

- The District has experienced several changes in leadership and key positions since the prior risk assessment engagement. These changes include the Superintendent; Assistant Superintendent for Curriculum, Instruction, and Technology; Director of Special Education; Director of Facilities; Coordinator of Instructional Technology; Middle School Assistant Principal; and Payroll Supervisor.

Ex-Officio Board Member

- In compliance with amendments to NYSED Law §2502, the District appointed a non-voting ex-officio student representative board member and an alternate student representative. This action ensures compliance with state requirements and enhances student engagement in board governance.

Policy Update

- The District has been actively reviewing and updating Board policies as needed, including:
  - *Policy #1120 – School District Records;*
  - *Policy #1800-E – Donations, Gifts, and Grants to the District Approval Checklist;*
  - *Policy #2245 – Ex Officio Student Member of the Board;*
  - *Policy #2350 – Board Meeting Procedures;*
  - *Policy #3230-E – Organization Chart Exhibit;*
  - *Policy #4531-R – Field Trips and Excursions Regulation;*
  - *Policy #4741 – High School Senior's Status: Valedictorian and Salutatorian;*
  - *Policy #5605 – Student Voter Registration and Pre-Registration;*
  - *Policy #5695 – Students and Personal Electronic Devices;*
  - *Policy #7500 – Dedications and Memorials;*
  - *Policy #8113 – Excessive Heat*; and
  - *Policy #9800 – Negotiations.*

Audit Committee and Corrective Action Plans

- The District maintains an active Audit Committee that meets with the auditors, as required, and prepares the Board-approved Corrective Action Plans as per Commissioner of Education Regulation §170.12(e)(4).

NYS School Safety and Prevention Act

- The District implemented the requirements of Desha's Law (Education Law § 2801-a, as amended), including the adoption of cardiac emergency response procedures, AED accessibility, designation of trained responders, updates to safety plans, staff training, and public comment processes, as required by January 20, 2026.

88 Degree Classroom Temperature

- The District has established procedures to comply with the NYSED's 88-degree temperature rule, which requires districts to modify instructional activities when classroom temperatures reach or exceed 88 degrees. The District developed protocols to monitor building temperatures, communicate conditions to staff, and adjust student programming as necessary to ensure a safe learning environment. These procedures formalize responsibilities for facilities and instructional staff and establish clear guidance for when to relocate, modify, or suspend classroom activities in response to high-temperature conditions.

Bell-to-Bell Cellphone Ban

- The District implemented procedures to comply with the New York State "bell-to-bell" cellphone ban, which prohibits student cellphone use during instructional time. The District established guidelines for the collection, storage, and monitoring of student devices at the start of each instructional period, with return at the conclusion of the school day or designated instructional blocks. These procedures are intended to support instructional focus, reduce classroom disruptions, and align District practices with statewide requirements.

Student Elopement and Wandering

- The District adopted procedures to comply with the NYSED mandate effective September 2025, requiring protocols to manage student elopement and wandering. The District established guidelines for prevention, response, documentation, and staff training, and incorporated individualized strategies into plans for students with identified social-emotional needs. These procedures are intended to enhance student safety, reduce incidents, and align District practices with statewide requirements.

Accounting and Reporting

General Fund Deficit

- The General Fund operated at a deficit of $3,204,733 for the year ended June 30, 2025, reducing the total General Fund's fund balance from $44,975,426 to $41,770,693. This was the result of the excess of revenues over expenditures of $7,537,548 exceeding the total financing sources and uses of ($10,742,281), primarily due to operating transfers out of the General Fund to the Capital Projects Fund.

Revised Accounting for Compensated Absences (GASB 101)

- The Business Office has revised the accounting of their compensated absences in compliance with the Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. GASB 101 requires that compensated absences be recognized as a liability when the leave is attributable to services already rendered, the rights to leave accumulate, and the leave is more likely than not to be used for time-off or otherwise paid or settled. This revision ensures the District's financial statements accurately reflect compensated absence liabilities in accordance with the new standard.

Payroll

Internal Audit Report on Detailed Testing

- Refer to the Cullen & Danowski's *Internal Audit Report on Detailed Testing* dated May 5, 2026, related to payroll for information about the detailed review of this area.

Human Resources

Internal Audit Follow-up

- The District was active with addressing some recommendations from the Cullen & Danowski's *Internal Audit Report on Detailed Testing* dated June 4, 2025, related to human resources and capital projects, as noted below in the *Status Of Prior Observations And Recommendations (Closed Items)* section.

Purchasing and Related Expenditures

Internal Audit Follow-up

- The District was active with addressing a recommendation from the Cullen & Danowski's *Internal Audit Report on Detailed Testing* dated March 6, 2024, related to purchasing and disbursements, as noted below in the *Status Of Prior Observations And Recommendations (Closed Items)* section.

Facilities and Capital Projects

Internal Audit Follow-up

- The District has been active with addressing a recommendation from the Cullen & Danowski's *Internal Audit Report on Detailed Testing* dated June 4, 2025, related to human resources and capital projects, as noted below in the *Status Of Prior Observations And Recommendations (Closed Items)* section.

Capital Bond Work

- The construction work related to capital projects has continued and includes the completion of heating, ventilation, and air conditioning improvements in the High School science wing, kitchen, and cafeterias, as well as other District-wide renovation projects.

Building Condition Survey

- The District is preparing to complete its Building Condition Survey in May 2026, in accordance with NYSED requirements. The survey, which is required every five years, evaluates the condition of occupied school facilities and supports the District's planning and prioritization of future capital improvements.

Food Services

School Food Service Surplus

- The food service program operated at a surplus of $114,523 for the year ended June 30, 2025, which increased the fund balance amount in the Food Service Fund from $214,314 to $328,837. The assigned, unappropriated fund balance amount of $327,683 was within the three-month average expenditure level allowable by federal regulations 7CFR Part 210.14(b).

Universal Free School Meals

- Due to the enactment of NYSED §915(a), Universal Free School Meals, effective September 2025, and consistent with the District's existing participation in the Community Eligibility Provision (CEP), all students continue to receive their first regular meal at no cost. The State paid reimbursement rate provides the difference between the federal free and the federal paid rate for meals reimbursed in the paid category. While the legislation establishing Universal Free School Meals is written to continue indefinitely, its scope and duration remain subject to future legislative amendments or funding changes that could limit the extent of the program in subsequent years.

Information Technology

Required Staff Training

- The District continues to provide all staff with annual training courses related to safe internet use that include awareness of phishing scams and Education Law §2-D. Additionally, the District has continued to perform periodic phishing campaigns to enhance awareness of potential scam emails.

Safety and Security

Safety and Security Training and Enhancements

- The District continues to provide staff with additional safety and security-related training and has implemented additional safety and security enhancements, including daily on-site support from the District's third-party security consultant and the installation of additional security cameras.

CURRENT OBSERVATIONS AND RECOMMENDATIONS

EXTRACLASSROOM ACTIVITY FUND

Implementation of EPES Software at the High School

Risk Assessment Update – 2026

We found that the High School processes extraclassroom activity fund disbursements using handwritten checks, while the Middle School uses the EPES software to print checks. This results in inconsistent disbursement procedures between buildings and may reduce the efficiency and control benefits available through the District's existing software.

We recommend that the District consider using EPES software to process extraclassroom activity fund checks at the High School. This would help standardize disbursement procedures between the High School and Middle School and improve the efficiency and consistency of the check issuance process.

Student Officer Requirements – Sixth Grade Field Trip Club

Risk Assessment Update – 2026

We found that the Sixth Grade Field Trip Club does not have student officers, including a student treasurer. As a result, the club is not operating in accordance with NYSED guidance and NYS Comptroller expectations for extraclassroom activity funds, which require student involvement in the authorization and oversight of club financial activity.

We recommend that the District ensure all extraclassroom activity clubs have the required student officers, including a president, secretary, and treasurer. This will help ensure that extraclassroom activity funds are student-directed, properly authorized, and subject to appropriate oversight and accountability.

STATUS OF PRIOR OBSERVATIONS AND RECOMMENDATIONS (OPEN ITEMS)

HUMAN RESOURCES

Employee Absence Requests

Detailed Testing Report – 2025

We recommended that the District investigate the feasibility and functionality of utilizing technology in the Frontline Absence Management system to facilitate the District's processes related to employee absence requests regarding personal or vacation days. The use of an electronic or digitized process would be more efficient than the current process of using and routing a standard hard copy form.

Risk Assessment Update – 2026

We found that the District is evaluating the use of Frontline Central and Frontline Absence Management to support employee absence request procedures, with implementation expected during the 2026-27 year.

Strengthen Annual Rollover Process of Benefit Time

Detailed Testing Report – 2025

We recommended that the District strengthen the process related to the annual rollover of benefit time by assigning a second person to review these records to ensure accuracy and completeness. We also recommended developing procedures to have the second person sign-off on these reports to memorialize their review.

Risk Assessment Update – 2026

We found that the annual rollover of benefit time was reviewed collaboratively by Human Resources Department staff during the prior year; however, the District has not established a formal secondary review process or procedure to document sign-off of the review. In addition, the District has not yet determined whether the secondary review will be performed by another Human Resources Department staff member or by the Assistant Superintendent for Human Resources going forward.

Compliance with Utilizing the Absence Management System

Detailed Testing Report – 2025

We recommended that the District develop procedures to ensure that all employees comply with the District's protocols related to entering absences into the Absence Management System and establish measures to address instances when staff are non-compliant.

Risk Assessment Update – 2026

We note that employee compliance with entering absences into the Absence Management System has improved, particularly among teaching staff. However, we were informed that the District continues to experience inconsistent use by certain employee groups, including monitors and teaching assistants, and should continue reinforcing procedures to ensure absences are entered timely and consistently.

BENEFITS

Utilize nVision Modules

Agreed-Upon Procedures Report – 2021

We recommended that the District utilize the Benefits module and the fields of the HR module in nVision to record and track all employees and retirees enrolled in the health insurance plans. We recommended developing procedures to reconcile the information on a periodic basis to the payroll deduction register and the health insurance invoice enrollee listing. Reconciling the invoice to the payroll deduction register and billings to retirees and COBRA enrollees would help ensure that coverage is provided to the appropriate individuals and that the allocation of costs is accurate.

Risk Assessment Update – 2022

We noted that the District had started to investigate this recommendation.

Risk Assessment Update – 2023

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

Risk Assessment Update – 2024

We noted that the District had established procedures to add new hires and enrollment changes in the nVision benefits module. In addition, we found that the District had made progress with adding existing enrollees to the nVision system, with completion planned during the 2024-25 year. We found that the District still needed to develop procedures to reconcile the information on a periodic basis to the payroll deduction register and the health insurance invoice enrollee listing.

Risk Assessment Update – 2025

We found that the District planned to develop procedures and assess the use of the nVision system to facilitate this process.

Risk Assessment Update – 2026

We found that the District has only made slight progress with further utilizing the nVision Benefits module, and new hires and enrollment changes are not currently being added to the module. We were informed that this is due to the manually intensive nature of entering the data into the system and the need for additional support to assist with data entry and further build out the module. The District should evaluate whether to allocate additional staff resources to support implementation of the Benefits module.

PURCHASING AND RELATED EXPENDITURES

Board Policy – Uniform Grant Guidance

Detailed Testing Report – 2024

We recommended that the District revise the language in *Board Policy #6700 – Purchasing* or create a new Board policy to include language regarding the procurement of goods or services using federal grant funds as required per the Uniform Grant Guidance (2 CFR Part 200).

Risk Assessment Update – 2025

We provided the District with sample Board policies to assist with the implementation of this recommendation.

Risk Assessment Update – 2026

We understand that the District plans to implement this recommendation during the 2026-27 school year.

GRANTS AND SPECIAL EDUCATION

Written, Formal Procedures

Detailed Testing Report – 2023

We recommended that the District develop written, formal procedures for key financial processes of the 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, preparing the budget, and 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 – 2024

We found that the Special Education Department still needed to address this recommendation. We understood that there had been delays with developing written, formal procedures due to staff turnover within the Special Education Department.

Risk Assessment Update – 2025

We found that the Special Education Department still needed to address this recommendation. We understood that there had been delays with developing written, formal procedures due to continued staff turnover within the Special Education Department.

Risk Assessment Update – 2026

We found that there was a change in the Director position, and the new administrator plans to develop written, formal procedures for the Department's key financial processes using electronic documents or forms.

IDEA 611 Grant – Carryover Funds

Risk Assessment Update – 2025

We recommended that the District develop procedures to minimize the IDEA Section 611 and Section 619 grant carryover amounts to reduce any potential loss of funds if the state only approves a lower amount of the carryover funds.

Risk Assessment Update – 2026

We discussed this item with the new Director of Special Education and provided suggestions for addressing the IDEA Section 611 and Section 619 grant carryover balances. We understand that the District plans to work toward reducing the amounts carried over into the 2026-27 year.

FACILITIES AND CAPITAL PROJECTS

Board Policy – Change Orders

Detailed Testing Report – 2025

We recommended that the District create a Board policy to address the handling of change orders where the Board could authorize the Superintendent or a designee to approve change orders up to a threshold amount (e.g., $10,000) without obtaining Board approval in advance of processing such change orders.

Risk Assessment Update – 2026

We understand that the District plans to implement this recommendation during the 2026-27 school year.

INFORMATION TECHNOLOGY

Acceptable Use Policy

Agreed-Upon Procedures Report – 2022

We recommended that the District develop a *Staff Use of Computerized Information Resources (Acceptable Use Policy)* for staff and establish procedures to require all employees to sign-off on such policy attesting that they have read, understand and comply with the protocols related to technology (e.g., use of devices, internet access, District intranet, etc.) to improve the process of ensuring that each employee is fully aware of such responsibilities. This would be an enhancement to the current practice as part of the log-in process, where staff click on a statement titled Acceptable Use Policy Selection 2019-2020. The District should assign specific staff to manage these activities to ensure that there is completeness with obtaining and retaining these sign-offs from all employees. We also recommended that the District consider utilizing the web-based programs (e.g., Global Compliance Network) to facilitate this process by tracking, monitoring, and storing these employee sign-offs electronically.

Risk Assessment Update – 2023

We noted that the District was in the process of addressing this recommendation.

Risk Assessment Update – 2024

We found that the District still needed to complete the implementation of this recommendation.

Risk Assessment Update – 2025

We found that the District was in the process of addressing this recommendation, with implementation expected during the 2025-26 year.

Risk Assessment Update – 2026

We understand that the District plans to complete this recommendation during the 2026-27 school year.

STATUS OF PRIOR OBSERVATIONS AND RECOMMENDATIONS (CLOSED ITEMS)

PAYROLL

Documenting Preapprovals for Overtime

Risk Assessment Update – 2024

We recommended that the District establish procedures to document the preapproval of overtime by the responsible administrators and ensure the documentation includes justification for the overtime work performed.

Risk Assessment Update – 2025

We found that the District planned to create a standard form and/or use emails to formally document the preapproval of overtime, with implementation expected for the 2025-26 year.

Risk Assessment Update – 2026 (This item is now closed)

We found that the District has implemented an email-based process to document preapproval of overtime, except in emergency situations. We also note that the District is exploring software options to further facilitate and standardize the overtime preapproval process.

HUMAN RESOURCES

Personnel Files – Web-Based Program

Detailed Testing Report – 2025

We recommended that the District continue implementing the use of a web-based program (e.g., FileBound, SchoolFront, Frontline Central, etc.) to maintain the employees' files in the HR area. This would enhance operational efficiencies related to the retention of records and the search/retrieval process to view documents, as well as reduce the need for maintaining hard copy records.

Risk Assessment Update – 2026 (This item is now closed)

We found that the District implemented Frontline Central for employee onboarding and scanned all inactive personnel files into the system. As a result, the web-based program is being used for new hires and inactive employee records, with existing active employee files to be digitized as employees separate from the District or as otherwise determined in the future.

Annual Performance Evaluations for All Staff

Detailed Testing Report – 2025

We recommended that the District develop procedures to ensure compliance with preparing a formal annual performance evaluation for all staff and filing this documentation in the respective employee's HR file.

Risk Assessment Update – 2026 (This item is now closed)

We found that the District is using a tracking spreadsheet to monitor the completion and submission of annual performance evaluations. The Human Resources Department updates the spreadsheet as evaluations are received, which helps the District track compliance and identify any outstanding evaluations.

Documenting Late Arrivals

Detailed Testing Report – 2025

We recommended that the District develop formal procedures to document occurrences when employees sign-in late for the day. We also recommended that the District add a comments section to the standard Daily Sign-In Sheet to notate these late sign-ins and any other key pertinent information. In addition, establish procedures to ensure that the Daily Sign-In Sheets at each building notate the days when an employee is working at another building.

Risk Assessment Update – 2026 (This item is now closed)

We found that the Human Resources Department has communicated the formal procedures to document late employee arrivals on the Daily Sign-In Sheets with the schools and departments, that includes using the notes section on these sheets to document these instances.

PURCHASING AND RELATED EXPENDITURES

Document Retention – Standardize Procedures

Detailed Testing Report – 2024

We recommended that the District establish District-wide standard procedures related to the retention period and types of records regarding the purchasing-related documents. Some documents may need to be retained for longer periods as deemed necessary (e.g., warranty records, long-term agreements, etc.).

Risk Assessment Update – 2025

We found that the District planned to create and send a memo outlining the District-wide standard procedures related to the retention period and types of records regarding purchasing-related documents.

Risk Assessment Update – 2026 (This item is now closed)

We found that the Assistant Superintendent for Business and Operations sent a memo to the requisitioners outlining the District-wide standard procedures related to the retention period and types of records regarding purchasing-related documents.

FACILITIES AND CAPITAL PROJECTS

NYSED Recommended Account Codes

Detailed Testing Report – 2025

We recommended that the District consider using the NYSED recommended account codes, utilizing the location code for the building and the program code for the NYSED project number. The use of this recommended budget account code structure in the nVision system would enhance the tracking and reporting of capital projects.

Risk Assessment Update – 2026 (This item is now closed)

We found that the District has set up the NYSED recommended account codes, utilizing the location code for the building and the program code for the NYSED project number to start tracking, recording, monitoring, and reporting the capital projects going forward.

STUDENT RELATED DATA AND SERVICES

Transportation – Request Vehicle Inspection Records

Risk Assessment Update – 2024

We recommended that the District consider establishing procedures to request that the transportation vendor periodically send the vehicle inspection records to the District and have the completeness of these records verified by the District's Transportation Department.

Risk Assessment Update – 2025

We found that the District was in the process of performing a request for proposal (RFP) for the transportation services contract beginning with the 2025-26 year and will require the transportation vendor to send the vehicle inspection records every six months. This frequency aligned with the New York State Department of Transportation (NYSDOT) Bus Inspection Program, which requires the vehicles to be inspected at least every six months.

Risk Assessment Update – 2026

We found that the District has established procedures requiring the transportation vendor to send the vehicle inspection records every six months that align with the New York State Department of Transportation (NYSDOT) Bus Inspection Program.