Bedford Central School District

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

April 2025

INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED UPON PROCEDURES

The Board of Education
Bedford Central School District

We have performed the procedures enumerated below, which were agreed to by the Bedford Central 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 April 2024 Risk Assessment by performing certain internal audit procedures pertaining to the time period starting April 1, 2024 through March 31, 2025. The updated Risk Assessment and related internal audit plan concentrate 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
July 14, 2025

Bedford Central School District

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

April 2025

Table of Contents

Risk Assessment Overview **2**

Internal Audit Objectives **2**

Scope and Methodology **3**

Internal Audit Risk Assessment Update Summary **4**

Risk Rating and Internal Audit Plan **5**

Risk Assessment Observations and Recommendations **4**

Exhibits **13**

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, the 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 that analyze significant risk assessment findings.
- Recommended changes for strengthening controls, reducing identified risk, and specifying time frames for implementing 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.

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 twelve months ending April 2025 and were carried out in order to determine an internal audit plan for fiscal year 2025/2026 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 with the 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 organizational 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.

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 annually based on the annual risk assessment update and events or requests that occur during the year, which impact the priority of future internal audit services.

The results of our April 2025 risk assessment 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.

CURRENT YEAR RATINGS

Rating	2024/2025	
High	-	*0.00%*
Moderate	10	*10.87%*
Low	82	*89.13%*
Total	**92**	***100.00%***

CHANGE FROM PRIOR YEAR

Category (*)	Count	
"High" to "Low"	-	*0.00%*
"High" to "Moderate"	-	*0.00%*
"Moderate" to "Low"	9	*81.82%*
"Low" to "Moderate"	2	*18.18%*
"Moderate" to "High"	-	*0.00%*
Total	**11**	***100.00%***

Our April 2025 risk assessment update contains five (5) recommendations, as follows:

Business Process	Recommendation(s)
Purchasing & Related Expenditures	3
Facilities	1
Extraclassroom Activity Fund	1
Total	**5**

The status of the prior year risk assessment recommendations is summarized as follows:

	Complete	In-Process	Not Started	Total
Recommendations	**8**	**4**	**-**	**12**

Based on discussions with the District, we have summarized below the internal audit plan for the fiscal year 2025/2026:

2025/2026 Cycle (Selection of One Area)	2025/2026 Other Internal Audit Services
• Business Office Analysis	• Follow Up on Prior Year Internal Audit Recommendations
	• Follow Up on External Audit Corrective Action Plan
	• Annual Risk Assessment Update as of April 2025
	• Other Internal Audit Services at the Request of the District/BOE

Bedford Central School District
Annual Risk Assessment
April 2025

Risk Rating and Internal Audit Plan

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

				RISK			YEAR OF SERVICE		
	Business Process		Business Process Categories	Inherent	Control		Prior	25-26	Subsequent
					23-24	24-25			
1	Governance and Planning	1	Governance Environment	H	M	M			X
		2	Control Environment / Policies & Proc.	H	L	M			X
2	Budget Development	3	Budget Development	H	M	M			X
		4	Budget Monitoring & Reporting	H	L	L			X
3	Accounting & Reporting	5	Financial Accounting and Reporting	H	M	L			X
		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	L			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	L		X	
		29	Payroll Reconciliation	H	M	L		X	
7	Human Resources	30	Employment Requisition/Hiring	H	M	M	★		
		31	Personnel Evaluation	H	M	L	★		
		32	Termination	H	L	L	★		
		33	Employee Attendance	H	M	L	★		

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	25-26	Subsequent
					23-24	24-25			
8	Benefits	34	Eligibility	H	L	L	★		
		35	Benefit Calculations	H	L	L	★		
		36	Patient Protection & Affordable Care Act	H	L	L	★		
		37	Retiree Benefits	H	L	L	★		
		38	ERS/TRS	H	L	L	★		
9	Purchasing and Related Expenditures	39	PO System & Vendor Database	H	M	M	★		
		40	Purchasing Process	H	L	L			X
		41	Payment Processing	H	L	L			X
		42	Employee Reimbursements	H	L	L			X
		43	Credit Cards	H	L	L			X
10	Facilities Maintenance	44	Facilities Maintenance/Work Orders	H	M	M			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	L	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	M	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	M	M		X	
		60	Revenue	H	L	L		X	
		61	Expenditures	M	L	M		X	
		62	Reporting	M	L	L		X	

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

				RISK			YEAR OF SERVICE		
	Business Process		Business Process Categories	Inherent	Control		Prior	25-26	Subsequent
					23-24	24-25			
15	Information System	63	Governance	H	L	L	★		
		64	Inventory	H	L	L	★		
		65	Network Security	H	L	L	★		
		66	Application Security	H	L	L	★		
		67	Physical Security	H	L	L	★		
		68	Disaster Recovery	H	L	L	★		
16	Cybersecurity	69	General Controls	H	L	L	★		
		70	Information & Asset Security	H	M	L	★		
		71	Vulnerability Assessment	H	L	L	★		
		72	Incident Response & Recovery	H	M	L	★		
17	Student Data Management	73	Registration & Enrollment	H	M	L	★		
		74	Student Attendance	H	M	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			X
		82	Bus Routing and Planning	H	L	L			X
		83	Labor and Supervision	H	L	L			X
		84	Contract Management	H	L	L			X
		85	Federal and State Reimbursement	H	L	L			X
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 Bedford Central 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.

RISK ASSESSMENT OBSERVATIONS AND RECOMMENDATIONS

Current Year Observations and Recommendations

Purchasing & Related Expenditures

1. We analyzed the District's vendor database and noted instances where vendors had similar names, numbers, and federal tax identification numbers.

   - ***The Business Office should review the internal audit analysis and confirm the reasons surrounding the identical vendor, names, addresses, and Federal IDs. Additionally, the Business Office should confirm that there are no duplicate payments to vendors with identical vendor names, addresses, and Federal IDs. The Business Office should determine whether or not the vendors with identical vendor names, addresses, and Federal IDs have business activity with the District and consider deactivating their status within the vendor database, if appropriate.***

2. We analyzed the vendor payments to identify transactions with the following similar attributes: vendor name, invoice number, account code, and transaction amount.

   - ***The Business Office should review the details within the internal audit analysis and confirm that the above transactions are appropriate and do not involve duplicate payments. (Payments might be partial payments in the same amount, monthly recurring invoices, etc.)***

3. A check sequence review was performed, and a gap detection report was produced for checks not accounted for in the vendor payment report. We noted that there were gaps in the check sequence in the vendor payment history report for the general fund during the fiscal year 2023/2024.

   - ***The Business Office should review the internal audit analysis and confirm that the gaps in the check sequence are due to the voided checks not being reported in the vendor payment history report or other acceptable documented reasons.***

Facilities

4. The District currently does not utilize GPS technology to monitor the usage, location, efficiency, or performance of its vehicles. As a result, there is limited oversight and data regarding vehicle operations, which could lead to inefficiencies, underutilization, unauthorized usage, or increased maintenance costs due to a lack of real-time monitoring.

   - ***The District should evaluate and implement GPS tracking technology for its vehicle fleet. This would enhance oversight, improve operational efficiency, support preventive maintenance efforts, and provide data-driven insights for fleet management and decision-making.***

Extraclassroom Activity Funds

5. The Extraclassroom Activity Clubs do not pay sales tax on taxable purchases in a consistent manner. Not paying taxes increases the risk of noncompliance with IRS and NYSED regulations, as well as inconsistencies in financial reporting related to student activity funds.

   - ***The Extraclassroom Activity Clubs are not tax-exempt entities and should not utilize the District's tax identification number when making purchases. The District should provide guidance to all faculty advisors stating that Extraclassroom Activity Clubs are not permitted to use the District's tax-exempt status. Extraclassroom Activity Club Advisors should ensure that the vendor charges sales tax on taxable items when making purchases. Any invoices received that do not include sales tax should be returned to the vendor for adjustment, or sales tax should be added to the invoice by the District.***

Status of Prior Year Recommendations

We have performed follow-up internal audit services applicable to our previously issued risk assessment update report dated April 2024. 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 April 2024 risk assessment update identified twelve (12) recommendations within three (3) distinct areas. The status of the prior year risk assessment recommendations is summarized as follows:

Business Process	Complete	In-Process	Not Started	Total
Human Resources	6	2	-	**8**
Payroll	1	-	-	**1**
Student Data Management	1	2	-	**3**
Total Recommendations	**8**	**4**	**-**	**12**

Human Resources

- The District should consider developing a formal departmental procedural manual pertaining to employee recruitment, human resources recordkeeping, employee attendance, staff development, employee evaluation, and retirement/resignation procedures. We recommend that the District include the narratives from the internal audit report in its manual as supplemental enclosures. Such a process manual will allow for an annual internal review of processes and serve as a training document for the Department.

  Status as of April 2025: In-Process

- The Human Resources Department should consider utilizing the full capabilities of the financial application nVision to identify and track employee positions and generate reports indicating their budget codes, budget amounts, history, and headcount. Furthermore, the District should include a process in its procedural manual to periodically review the employee listing and reconcile it with the appropriate position control ID and budget account codes. This will assist the District in maintaining consistency in its employee headcount accounting and reporting process and enhancing its budget oversight and control.

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

  Status as of April 2025: Complete

- In addition to the existing employee related documents and prior to activating an employee in nVision, the Human Resources Department should maintain the following documents within a personnel file:

  a. Certifications/Transcripts
  b. Interview Evaluation
  c. Form I-9 (Maintained separately from the personnel file)
  d. Payroll and Benefits Enrollment
  e. Oath of Allegiance

  The Human Resources Department should consider conducting an assessment of the Department's document management needs, security requirements, integration with the existing financial application, and access levels required for different personnel to transition to an electronic Human

Resource Document Repository and Management System. This will assist the Human Resources Department to improve its record-keeping practices and operational efficiencies, enhance data security, and comply with evolving regulatory requirements.

Status as of April 2025: Complete

- The District should develop an Employee Related Party Disclosure Form for all employees (new and existing) to document their name, address, phone number, and relationship with related parties and vendors that conduct business with the District. If possible, the District should consider developing an electronic online form (e.g., Google or Office 365 Forms) for existing employees and vendors to complete when their information changes and submit for review. The online forms should have validation controls for incomplete responses. In addition, the responses from the online forms should be automatically collected and integrated into a spreadsheet in a standardized format indicating the first and last name of the employee or vendor, their address, phone number, the name of the related party or organization, and their relationship (e.g., family or vendor). This will assist the District in maintaining the transparency of such relationships and capturing as much information as possible to identify a potential conflict of interest.

Status as of April 2025: In-Process

- The Human Resources Department should conduct its review of instructional staff certification bi-annually and document and communicate any discrepancies to the Director of Human Resources. This will assist the Human Resources Department in maintaining up-to-date employee certifications and evaluating in a timely manner whether the District employees are in compliance with the New York State Education requirements.

Status as of April 2025: Complete

- The Human Resources Department should develop a process whereby the number of FMLA leave days reported on the FMLA Leave Request Forms agree with the Board of Education agendas and nVision attendance reports. It is recommended that the District follows the respective bargaining unit agreements regarding using sick leave accruals and calculating FMLA leave days. Furthermore, the District should designate an individual separate from the data entry process to conduct monthly reviews of the FMLA data entry by reconciling the FMLA leave days reported in nVision with the data on FMLA Leave Request Forms submitted by employees and recorded in Board of Education agenda minutes. Any discrepancies should be communicated to the Human Resources Director. This will assist the District in enhancing the accuracy and reliability of FMLA leave reporting.

Status as of April 2025: Complete

- The District should continue its efforts to evaluate the employees on an annual basis to adhere to the employee bargaining unit agreement or contract. The District should ensure that all employee evaluation forms are signed by the respective employees. This will ensure that the District properly communicates to employees about their performance and expected goals and that the employee personnel files are complete.

Status as of April 2025: Complete

- The District should explore online applications to implement an automated process whereby Supervisors document their employee evaluations. This will assist the District in communicating to its employees their respective evaluations, performance, and expected goals and confirming the employee personnel files are complete.

  Status as of April 2025: Complete

Payroll

- The Assistant Superintendent for Business, or other designee, should perform a formal review of payroll changes and examine the gross pay of the current to the previous period payroll for reasonableness prior to disbursement. The review process should be documented and signed off by the reviewer. This control will assist the District in increasing its oversight over changes in employment status (e.g., additions and terminations), salary, and wage rates.

  Status as of April 2025: Complete

Student Data Management

- In addition to the existing procedures, the Pupil Personnel Service Department and Information Technology Department should consider utilizing the attached narratives to enhance its current departmental student data management process manual, including student registration, attendance, performance, and eligibility activities. The documented procedures should be reviewed and updated annually to maintain relevance and distributed to District Administrators and those involved in these processes to confirm existing procedures and/or communicate any changes in operations. This will allow for process sustainability, an internal annual review of processes, and serve as a training document for the Department and the various District Administrators.

  Status as of April 2025: In-Process

- The Registrar's/Central Registration Office should obtain the necessary proof of residency documentation as well as all completed forms from the registration packet for all students at the time of registration to ensure that the student meets the enrollment requirements. This will increase the District's internal controls over its registration and enrollment process.

  Status as of April 2025: Complete

- The District should develop formal procedures to comply with Policy 7421 – Athletic Participation and Competition regarding student eligibility to participate in athletic and extraclassroom activity events. The District should assign the applicable Department Heads to monitor the student attendance, academics, and code of conduct and determine their participation eligibility. The Department Heads should maintain a student participation eligibility list and communicate their results to the applicable Athletic Coaches, Club Advisors, Students, and Parents in advance prior to registering for athletic or extraclassroom activity fund events.

  Status as of April 2025: In-Process

EXHIBITS

Exhibit I History of Internal Audit Services

NawrockiSmith

Bedford Central School District
History of Internal Audit Services

◈ = Risk Assessment Complete ★ = Business Cycle Review Complete
✓ = Limited Testing on Business Process Provided ◆ = Special Request Services Provided

			YEAR OF SERVICE			
	Business Process	Business Process Categories	21/22	22/23	23/24	24/25
	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		★		
9	Purchasing and Related Expenditures	PO System & Vendor Database				★
		Purchasing Process				
		Payment Processing				
		Employee Reimbursements				
		Credit Cards				
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				

Bedford Central School District
History of Internal Audit Services

◈ = Risk Assessment Complete ★ = Business Cycle Review Complete
✓ = Limited Testing on Business Process Provided ◆ = Special Request Services Provided

			YEAR OF SERVICE			
	Business Process	Business Process Categories	21/22	22/23	23/24	24/25
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				
15	Information System	Governance			★	
		Inventory			★	
		Network Security			★	
		Application Security	★		★	
		Physical Security			★	
		Disaster Recovery			★	
16	Cybersecurity	General Controls			★	
		Information & Asset Security			★	
		Vulnerability Assessment			★	
		Incident Response & Recovery			★	
17	Student Data Management	Registration & Enrollment			★	
		Student Attendance			★	
		Student Performance			★	
		Student Eligibility			★	
18	Pupil Personnel Services	Budgeting and Planning				
		STAC Reimbursement				
		Medicaid Reimbursement				
		RFP and Contracts				
19	Transportation	Fleet Inventory and Maintenance				
		Bus Routing and Planning				
		Labor and Supervision				
		Contract Management				
		Federal and State Reimbursement				
20	Safety & Security	Plan Development & Strategy				
		Building Access & Security System				
		Compliance and Incident Reporting				
		Safety & Security Monitoring				
21	Insurance / Risk Management	Actuary & Underwriting				
		Policy Management				
		Claims Reporting				