



Bedford Central School District

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

April 2026

**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 2025 Risk Assessment by performing certain internal audit procedures pertaining to the time period starting April 1, 2025 through March 31, 2026. The updated Risk Assessment and related internal audit plan concentrate on the following key internal control areas:

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

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
October 1, 2026



Bedford Central School District

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of District Operations

April 2026

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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, 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.

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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 twelve months ending April 2026 and were carried out in order to determine an internal audit plan for fiscal year 2026/2027 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.

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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 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 2026 risk assessment are summarized below and presented in the tables 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>2025/2026</u>		<u>Category (*)</u>	<u>Count</u>	
High	-	0.00%	“High” to “Low”	-	0.00%
Moderate	16	17.39%	“High” to “Moderate”	-	0.00%
Low	76	82.61%	“Moderate” to “Low”	2	20.00%
			“Low” to “Moderate”	8	80.00%
			“Moderate” to “High”	-	0.00%
Total	92	100.00%	Total	10	100.00%

Our April 2026 risk assessment update contains eleven (11) recommendations, as follows:

<u>Business Process</u>	<u>Recommendation(s)</u>
Accounting & Reporting	1
Revenue and Cash Management	1
Payroll	1
Human Resources	2
Benefits	2
Purchasing & Related Expenditures	2
Extracurricular Activity Fund	1
Safety & Security	1
Total	11

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

	<u>Complete</u>	<u>In-Process</u>	<u>Not Started</u>	<u>Total</u>
Recommendations	4	-	1	5

Based on discussions with the District, we have summarized below the internal audit plan for the fiscal year 2026/2027:

2026/2027 Cycle (Selection of One Area)	2026/2027 Other Internal Audit Services
• Transportation	• Follow Up on Prior Year Internal Audit Recommendations
• Food Service	• Follow Up on External Audit Corrective Action Plan
• Capital Projects	• Annual Risk Assessment Update as of April 2027
	• 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	Inherent	RISK		YEAR OF SERVICE		
				Control		Prior	26-27	Subsequent
				24-25	25-26			
1	Governance and Planning	1 Governance Environment	H	M	M			X
		2 Control Environment / Policies & Proc.	H	M	M	★		
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	L	M			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	M			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	M	✓		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	L	L			X
7	Human Resources	30 Employment Requisition/Hiring	H	M	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	Inherent	RISK		YEAR OF SERVICE		
				Control		Prior	26-27	Subsequent
				24-25	25-26			
8	Benefits	34 Eligibility	H	L	L	★		
		35 Benefit Calculations	H	L	M	★		
		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	M			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	L			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	M			X
		61 Expenditures	M	M	L			X
		62 Reporting	M	L	L			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	26-27	Subsequent
				24-25	25-26			
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	L	L	★		
		71 Vulnerability Assessment	H	L	L	★		
		72 Incident Response & Recovery	H	L	L	★		
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	L	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	M			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.

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RISK ASSESSMENT OBSERVATIONS AND RECOMMENDATIONS

Current Year Observations and Recommendations

Accounting and Reporting

1. The Assistant Business Manager/Senior Bookkeeper performs both transactional and oversight responsibilities within the financial cycle. The role executes key processing functions (e.g., journal entries, budget transfers, wire approvals, and state aid submissions) and performs review and monitoring activities, including bank reconciliations and invoice reviews. In addition, the position maintains broad system access across multiple financial areas, including the general ledger, payroll, accounts payable, grants, and benefits. This concentration of responsibilities results in limited segregation of functions among authorization, processing, and review.
 - *The District should evaluate the current distribution of duties and, where feasible, separate transactional responsibilities from review and reconciliation functions. Journal entries and bank reconciliations should be subject to documented independent review. Management should also perform periodic supervisory spot checks of transactions processed by this position and formally review system access rights.*

Revenue & Cash Management

2. The District has not established a formal procedure for reviewing invoices before sending them to the recipient. Without a defined review process, there is an increased risk of billing errors or incomplete information, leading to delayed or inaccurate payments.
 - *The District should implement a documented supervisory review of invoices prepared by the Business Office prior to being sent to payors. The process should include a review of billing amounts, required supporting documentation, and alignment with contractual terms. This will reduce the risk of billing errors, omissions, and unauthorized transactions.*

Payroll

3. The Human Resources Department does not notify the Payroll Department in a timely manner of personnel actions, including new hires, terminations, changes in employee status, leaves of absence, and separations from the District. The lack of timely reporting creates a risk that the Payroll Department will not process payroll accurately.
 - *The Human Resources Department should implement a formal process to communicate all new hires, status changes, leave of absences, retirements, and terminations to the Payroll Department in a timely manner. The Departments should consider utilizing an automated notification workflow to capture the required data and supporting documentation. This will assist the Departments in processing personnel and payroll actions in a consistent and timely manner.*

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Human Resources

4. The Secretary to the Assistant Superintendent for Business and Operations processes workers' compensation and unemployment filings without evidence of a documented secondary review. The absence of an independent review increases the risk of errors, incomplete filings, or unauthorized submissions going undetected.
 - ***The District should implement an independent review from the Business Office or Human Resources of workers' compensation and unemployment submissions, including periodic reconciliation to payroll and human resources records. The review should be documented to evidence oversight and support accountability.***
5. We conducted key control testing in the area of employee attendance and noted instances where employee leave requests were not approved by the employees' applicable Supervisor.
 - ***All employees should obtain pre-approval from their building-level supervisors for vacation, personal, maternity, bereavement, military, jury duty, extended sick, and conference leave. The Human Resource Department should continue reviewing the leave requests received to ensure proper approval has been obtained. Any incomplete absence requests should be returned to the employee's immediate Supervisor for approval.***

Benefits

6. The Benefits Assistant is responsible for both benefits enrollment and the reconciliation of related billing activity, with limited direct oversight, creating a segregation-of-duties issue.
 - ***The Business Office should establish a documented supervisory review of benefits enrollments and monthly billing reconciliations by an individual independent of the preparation process.***
7. We conducted key control testing in the area of benefits calculations and noted instances in which signed health insurance enrollment forms were not maintained, and supporting documentation for employees enrolled in family coverage was not made available for review. The lack of supporting documentation increases the risk of applying for incorrect coverage and processing inaccurate benefit payments.
 - ***The District should require signed enrollment forms and appropriate supporting documentation for all employees enrolled in health insurance benefits, including documentation substantiating eligibility for family coverage. This will reduce the risk that benefits are provided to ineligible individuals or that employee benefit contributions are calculated incorrectly.***

Purchasing & Related Expenditures

8. The Accounts Payable Clerk is responsible for multiple stages of the disbursement cycle, including invoice intake, verification, data entry, check preparation, and vendor file maintenance. The role is also responsible for vendor setup, which creates a segregation-of-duties risk, as unauthorized or fictitious vendors could be established and paid without timely detection.

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- *The Business Office should consider separating vendor maintenance from invoice processing and payment preparation responsibilities. Vendor setup and changes should be subject to independent review and approval by an individual outside of the accounts payable function.*
- 9. The Secretary to the Director of Facilities and Assistant Business Manager perform multiple stages of the procurement and payment process for purchasing, including purchase requisition entry, receiving verification, invoice entry, and voucher preparation. Concentrating procurement and accounts payable functions into a single role creates segregation-of-duties issues. It increases the risk that unauthorized transactions may not be detected in a timely manner.
 - *The District should consider separating the procurement initiation, confirmation receipt, and payment processing responsibilities within the purchasing process. This can be accomplished by having the Accounts Payable Clerk enter invoice information in nVision and prepare the voucher packets for all departments and funds.*

Extraclassroom Activity Fund

10. Although extraclassroom activity cash receipts from fundraising events are recorded on standard deposit forms, the cash collected is not submitted to the Central Treasurer for independent count and verification before the bank deposit. The lack of review increases the risk that cash from fundraising events is incomplete and not recorded accurately.
 - *All cash collected from fundraising activities should be submitted to the Central Treasurer for an independent count and verification before the bank deposit. The Central Treasurer should compare the funds received to the supporting deposit documentation and evidence the review through signature or other documented approval. This will strengthen internal controls over extraclassroom activity fund cash receipts and reduce the risk of accounting and reporting errors.*

Safety & Security

11. The District has not obtained a facilities or safety assessment from local law enforcement since December 2023. The lack of periodic law enforcement reviews of the District's safety plans, building access controls, and security procedures increases the risk that potential vulnerabilities will not be identified or addressed in a timely manner.
 - *The District should establish a recurring schedule and coordinate with local law enforcement agencies to conduct periodic assessments of District buildings, access controls, and safety procedures. The results of the assessments should be documented, reviewed by the District Administration, and used to identify and address potential security vulnerabilities. This will strengthen oversight of physical security measures and support the ongoing evaluation of the District's safety and security program.*

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Status of Prior Year Recommendations

We have performed follow-up internal audit services applicable to our previously issued risk assessment update report dated April 2025. The services we performed included observing and evaluating the implementation status of the District's action plan regarding our prior risk assessment recommendations. The April 2025 risk assessment update identified five (5) recommendations within three (3) distinct areas. The status of the prior year risk assessment recommendations is summarized as follows:

<u>Business Process</u>	<u>Complete</u>	<u>In-Process</u>	<u>Not Started</u>	<u>Total</u>
Purchasing & Related Expenditures	3	-	-	3
Facilities	-	-	1	1
Extracurricular Activity Fund	1	-	-	1
Total Recommendations	4	-	1	5

Purchasing & Related Expenditures

- 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.

Status as of April 2026: Complete

- 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.)

Status as of April 2026: Complete

- 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.

Status as of April 2026: Complete

Facilities

- 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.

Status as of April 2026: Not Started

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Extraclassroom Activity Fund

- 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 as of April 2026: Complete

EXHIBITS

Exhibit I History of Internal Audit Services



**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	25/26
	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					



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	Business Process	Business Process Categories	YEAR OF SERVICE				
			21/22	22/23	23/24	24/25	25/26
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					
12	Fixed Assets	Inventory/ Capitalization Policy					
		Acquisition and Disposal					
		Inventory Process & Recordkeeping					



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			YEAR OF SERVICE				
Business Process	Business Process Categories		21/22	22/23	23/24	24/25	25/26
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					



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			YEAR OF SERVICE				
	Business Process	Business Process Categories	21/22	22/23	23/24	24/25	25/26
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					