



South Huntington Union Free School District

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

June 2023

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED UPON PROCEDURES**

The Board of Education
South Huntington Union Free School District

We have performed the procedures enumerated below, which were agreed to by the South Huntington Union Free 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 June 2022 Risk Assessment by performing certain internal audit procedures pertaining to the time period starting July 1, 2022 through June 30, 2023. The updated Risk Assessment and related internal audit plan concentrates 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

October 13, 2023



South Huntington Union Free School District

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of District Operations

June 2023

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South Huntington Union Free School District
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RISK ASSESSMENT OVERVIEW

This Risk Assessment report provides a presentation of our view of the South Huntington Union Free 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, development of a risk assessment of district operations, including but not limited to:

- 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 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 June 2023 and were carried out in order to determine an internal audit plan for the fiscal year 2023/2024 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 of 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 organization 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 each year based on the annual risk assessment update and events/requests that occur during the year which impact the priority of future internal audit services.

The results of our 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.

<u>CURRENT YEAR RATINGS</u>		<u>CHANGE FROM PRIOR YEAR</u>	
<u>Rating</u>	<u>2022/2023</u>	<u>Category (*)</u>	<u>Count</u>
High	- 0.00%	“High” to “Low”	- 0.00%
Moderate	5 5.43%	“High” to “Moderate”	- 0.00%
Low	87 94.57%	"Moderate" to “Low”	- 0.00%
Total	92 100.00%	“Low” to “Moderate”	5 100.00%
		“Moderate” to “High”	- 0.00%
		Total	5 100.00%

Our June 2023 risk assessment update contains three (3) recommendations, as follows:

<u>Business Process</u>	<u>Recommendation(s)</u>
Accounting and Reporting	1
Payroll	1
Facilities	1
Total	3

The District has completed or taken action on the four (4) prior risk assessment report recommendations as follows:

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

Based on the work performed and our communications with the District, we have summarized below our internal audit plan for the fiscal year 2023/2024:

<u>Cycle Review</u>	<u>Other Planned Internal Audit Services</u>
• Purchasing & Related Expenditures	• Key Control/Other Testing (See “T” categories on Pages 5-7)
	• External Audit Corrective Action Plan Monitoring
	• Safety & Security Cycle Recommendations Follow-Up
	• Annual Risk Assessment Update as of June 2024
	• Mid-Year Internal Audit Status Reports
	• Cybersecurity NIST Gap Analysis (At the Request of the District/BOE)
	• 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	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	23-24	Subsequent
				21-22	22-23			
1	Governance and Planning	1 Governance Environment	H	L	L			
		2 Control Environment / Policies & Proc.	H	L	L			
2	Budget Development	3 Budget Development	H	L	L	✓		
		4 Budget Monitoring & Reporting	H	L	L	✓		
3	Accounting & Reporting	5 Financial Accounting and Reporting	H	L	L	✓	T	
		6 External/Internal/Claims Auditing	H	L	L			
		7 Fund Balance Management	H	L	L	★		
4	Revenue and Cash Management	8 Real Property Tax	M	L	L	★		
		9 State Aid	H	L	L	★		
		10 Out of District Tuition/Reimb. Exp.	M	L	L	★		
		11 Use of Facilities	L	L	L	★		
		12 Donations	M	L	L	★		
		13 Vending Machines	H	L	L	★		
		14 Cash Receipts	H	L	L	★		
		15 Cash & Investment Management	H	L	L	★		
		16 Petty Cash	L	L	L	★		
		17 Bank Reconciliations	H	L	L	★	T	
		18 Online Banking	H	L	L	★		
19 Accounts Receivable	H	L	L	★				
5	Grants	20 General Processing	H	L	L	★		
		21 Grant Application	M	L	L	★		
		22 Allowable Costs & Expenditures	H	L	L	★		
		23 Monitoring	M	L	L	★		
		24 Reporting	H	L	L	★	T	
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	L	L	★		X
7	Human Resources	30 Employment Requisition/Hiring	H	L	L	★		
		31 Personnel Evaluation	H	L	L	★	T	
		32 Termination	H	L	L	★		
		33 Employee Attendance	H	L	L	★		

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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	23-24	Subsequent
				21-22	22-23			
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	L	L	✓	X	
		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	L	L	✓		X
		45 Staff Supervision	M	L	L			X
		46 Preventive Maintenance	M	L	M			X
		47 Coordination with Outside Vendors	M	L	L			X
11	Capital Projects	48 Construction Planning & Monitoring	H	L	L	★		
		49 Capital Project Funding & Payments	M	L	L	★		
		50 Recordkeeping & Reporting	M	L	L	★		
12	Fixed Assets	51 Inventory/ Capitalization Policy	H	L	L			X
		52 Acquisition and Disposal	H	L	L			X
		53 Inventory Process & Recordkeeping	H	L	L	✓		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	L	L	★		X
		60 Revenue	H	L	L	✓		X
		61 Expenditures	M	L	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	23-24	Subsequent
				21-22	22-23			
15	Information Systems	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	M	★	X	
		70 Information & Asset Security	H	L	M	★	X	
		71 Vulnerability Assessment	H	L	L	★	X	
		72 Incident Response & Recovery	H	L	M	★	X	
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	★		
		78 STAC Reimbursement	H	L	L	★		
		79 Medicaid Reimbursement	H	L	L	★		
		80 RFP and Contracts	H	L	L	★		
19	Transportation	81 Fleet Inventory and Maintenance	H	L	L	★		
		82 Bus Routing and Planning	H	L	L	★		
		83 Labor and Supervision	H	L	L	★		
		84 Contract Management	H	L	L	★		
		85 Federal and State Reimbursement	H	L	L	★		
20	Safety & Security	86 Plan Development & Strategy	H	L	L	★		
		87 Building Access & Security System	H	L	L	★		
		88 Compliance and Incident Reporting	H	L	M	★		
		89 Safety & Security Monitoring	H	L	L	★		
21	Insurance / Risk Management	90 General	H	L	L	★		
		91 Policy Management	H	L	L	★		
		92 Claims Reporting	H	L	L	★		

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 South Huntington Union Free 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. Although the Business Office maintains external audit reports on the District's website, it has not posted its internal risk assessment reports.
 - *As a best practice, we recommend the Business Office post the District's internal risk assessment reports and corrective action plan on the District's website. This will assist the District in its efforts to communicate its report information to the public.*

Payroll

2. We noted that the District has not conducted a full or partial payroll audit to verify all employees in recent years.
 - *The District should consider conducting an employee payroll audit for all buildings. A periodic payroll audit will assist in verifying the legitimacy of direct deposits and payroll checks. It may also confirm the completeness of the District's employee offboarding procedures. The District may accomplish this recommendation internally once a year or have its internal auditors conduct this audit periodically.*

Facilities Maintenance

3. The Facilities Department reviews equipment and maintenance schedules annually and schedules seasonal work routinely throughout the year, including air conditioners, filters, etc. The Facilities Department does not have a formal preventive maintenance system in SchoolDude to track District-wide preventive maintenance schedules and applicable expenses.
 - *The Facilities Department, with the assistance of the Business Office, should consider the cost-benefit of investing in a software system that will enhance the monitoring of equipment service failures and manufacturers' maintenance requirements and warranties. This will assist the Facility Department in improving its controls over the timely completion of the scheduled routine service calls and ensure that preventative maintenance inspections are completed in a timely manner.*

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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 June 2022. 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 June 2022 risk assessment update identified four (4) recommendations within four (4) distinct areas. The District has completed or taken action on the four (4) recommendations as follows:

<u>Business Process</u>	<u>Complete</u>	<u>In-Process</u>	<u>Not Started</u>	<u>Total</u>
Human Resources	1	-	-	1
Extraclassroom Activity Fund	1	-	-	1
Information Systems	1	-	-	1
Insurance/Risk Management	1	-	-	1
Total	4	-	-	4

Human Resources

- The Human Resources Department should enter in WinCap employee absences based on the submitted leave request form. On an annual basis, the Human Resources Department should reconcile the number and type of absences reported between the leave request forms and the WinCap employee attendance reports. The results of the annual review of the employee attendance and their accrual leave balances should be documented and communicated to the Executive Director of Human Resources as of June 30 of each year. This will assist the Human Resources Department in increasing its oversight controls over employee attendance reporting.

Status as of June 2023: Complete

Extraclassroom Activity Fund

- According to the NYSED Extraclassroom Activity Fund guidelines, the District should appoint a Faculty Auditor to review all Extraclassroom Activity Fund transactions to ensure that all collections and disbursements are supported, approved, and processed accurately. The Faculty Auditor should be an individual distinct and separate from other appointed officers. The Faculty Auditor should reconcile monthly the Central Treasurer and Club Advisors’ ledgers to ensure they are complete and accurate. This will enhance the District’s oversight of internal controls over the Extraclassroom Activity Fund.

Status as of June 2023: Complete

Information Systems

- The Business Office should review the permissions user account report and verify the appropriateness of user accounts and permissions on an individual employee basis and continue with such a review on an annual basis. Any permissions determined to be a segregation of duties issue should be revised or deactivated. This recommendation will assist the Business Office in assigning only those access rights needed to perform the job duties and minimize the risk of unauthorized changes being made.

Status as of June 2023: Complete

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Insurance/Risk Management

- We recommend that the Business Office utilize the narratives attached to the internal audit cycle report to prepare a departmental process manual regarding insurance planning, risk management, compliance monitoring, insurance claims communication, submission and recovery, and litigation monitoring and recordkeeping. The Deputy Superintendent and Principal Stenographer should review the District's documented guidelines and applicable forms on an annual basis. This will allow for an annual internal review of processes as well as serve as a training document for the Department Heads and Building Level Administrators.

Status as of June 2023: Complete

EXHIBITS

Exhibit I History of Internal Audit Services

Exhibit II Internal Audit Plan for 2023/2024



South Huntington Union Free 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	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23
	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								★					
	Summer Program Registration Fees				◆									
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					★								
	Payroll Payout	✓				★								
7	Human Resources													
	Employment Requisition/Hiring	✓				✓	★							
	Personnel Evaluation		✓				★							
	Termination			✓			★							
	Employee Attendance						★						✓	



**South Huntington Union Free School District
History of Internal Audit Services**

◆ = Risk Assessment Complete ★ = Business Cycle Review Complete
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		YEAR OF SERVICE												
Business Process	Business Process Categories	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23
8	Benefits	Eligibility			✓								★	
		Benefit Calculations		✓					✓				★	
		Patient Protection & Affordable Care Act						✓					★	
		Retiree Benefits							✓				★	
		ERS/TRS											★	
		Retiree- Split Dollar Insurance						✓						
		Key Administrator Contract Management	◆											
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.		★				✓						
		Staff Supervision												
		Preventive Maintenance												
		Coordination with Outside Vendors												
		Scrap Metal Review	✓											
11	Capital Projects	Construction Planning & Monitoring		★										
		Capital Project Funding & Payments		★										
		Recordkeeping & Reporting		★										
		Bond Payment Monitoring					✓							
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											✓	
		Summer Programs Review		✓										
		Club Fundraising Review		◆										



South Huntington Union Free School District
History of Internal Audit Services

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

	Business Process	Business Process Categories	YEAR OF SERVICE																
			10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23				
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 & Enrolment										✓					★		
		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																	★



South Huntington Union Free School District

2023/2024 INTERNAL AUDIT PLAN

**(Based upon June 2023 Risk Assessment Update)
Exhibit II**

Cycle Reviews

Status

- **Purchasing & Related Expenditures**

Planned for Oct-23

Key Control Testing Areas

Status

- **Journal Entries**
- **Bank Reconciliation**
- **Grants Reporting**
- **Employee Evaluations**

Planned for Feb-24
Planned for Feb-24
Planned for Feb-24
Planned for Feb-24

Additional Internal Audit Services

Status

- **Annual Risk Assessment Update as of June 2023**
- **Mid-Year Status Report**
- **External Audit Corrective Action Plan Monitoring**
- **Safety & Security Cycle Recommendations Follow Up**
- **Annual Risk Assessment Update as of June 2024**
- **Cybersecurity NIST Gap Analysis**
- **Other Internal Audit Services at the Request of the District**

Complete
Planned for Jan-24
Planned for Jun-24
Planned for Jun-24
Planned for Jun-24
As Requested
As Requested