

North Shore Schools
Audit Committee Meeting
December 11, 2025
7:35 P.M.
Middle School Cafeteria

Present: Trustees Andrea Macari, Lisa Colacioppo, Lisa Cashman, Jessica Dillon, Brian Hanley, Maria Mosca, and James Svendsen
Committee Members: Mr. Richard Persaud, Mr. Roger Friedman was absent
Superintendent Dr. Christopher Zublionis and Assistant Superintendents Dr. Carol Smyth and Mr. James Pappas.
Claims Auditor Denise Longobardi, and Internal Auditor Dimitris Bantileskas of Nawrocki Smith.

Dimitris Bantileskas of Nawrocki Smith, the District's internal auditor, explained that each year they present a Risk Assessment report and report on an audit function for an area of focus within the risk assessment. This year that focus was on NIST Cybersecurity Framework and Ed Law Part 2D Compliance. Mr. Bantileskas further explained that this is an update to the analysis provided a couple of years ago. The draft report he has provided to the Board must remain confidential as it includes a lot of information about cyber security that if it becomes public would be a potential a liability for the District.

Mr. Bantileskas gave an overview of the NIST Gap Analysis (National Institute of Standards and Technology) Cybersecurity Framework on how to protect the District's data from cyber-attacks. In addition, they performed assessment of controls and compliance with Ed Law 2D. Their original analysis was done in the 2022-23 school year. He explained that 18 controls were assessed, originally resulting with a risk level of 4 high, 7 moderate and 7 low risk ratings. In the 2025-26 analysis, the District has made much improvement resulting in 0 high, 10 moderate and 8 low risk ratings. He explained that as the high risk rating decreases, the moderate and low risk ratings increase. He further explained that this is a positive trend. In addition, of the 153 sub-controls assessed in 2022-23, that indicated a 40% compliance with the NIST framework, in 2025-26 that has risen to 71% compliance. Mr. Bantileskas noted that the industry standard ranges between 70-80% with very few above 80%. Mr. Bantileskas next explained that of the 93 recommendations identified in 2022-23, 45 are already completed and 42 are in process. He said this is a good sign that the District took action on the recommendations and half are already completed. He also indicated that it is normal to have so many recommendations from the first analysis. Mr. Bantileskas said he is pleased to see the risk ratings at moderate or low levels. He feels Mr. Kaye understands the framework and there is progress in the area. Finally, Mr. Bantileskas said the Board should be proud of the administration and technology team.

The Board discussed the report. It was suggested that Mr. Kaye be given more resources to address some of the recommendations. Mr. Pappas explained that he and Mr. Kaye are working with Nawrocki Smith to implement the recommendations; some have to do with documentation and updating the procedure manual.

Ms. Longobardi explained that she reviews all of the accounts payable claims (voucher packets), purchase orders and warrants for the District. She comes to the District 2-3 times a month to perform this review. Ms. Longobardi reviewed two reports with the Board. One was a summation of the 2024-2025 school year which indicated that for the entire year there were only 3 exceptions on 6716 checks processed with most checks having multiple invoices per check. The check error exception rate was .07% of 1% which, Ms. Longobardi reported, is an extraordinarily low exception rate. The second report was a summation for the 2025-26 school year to date. She reported that there have been only 2 exceptions of 2280 checks processed. She remarked that the low exception numbers that the District continues to have are very impressive and something the District should be very proud of.

At 7:55 p.m. the meeting was adjourned.

By: Elizabeth Ciampi
District Clerk