



North Shore Central School District

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

March 2024

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

The Board of Education
North Shore Central School District

We have performed the procedures enumerated below, which were agreed to by the North Shore 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 March 2023 Risk Assessment by performing certain internal audit procedures pertaining to the time period starting April 1, 2023 through March 31, 2024. 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
May 13, 2024



North Shore Central School District

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March 2024

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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, 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 as of March 2024 and were carried out in order to determine an internal audit plan for the fiscal year 2024/2025 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 updated 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		CHANGE FROM PRIOR YEAR	
<u>Rating</u>	<u>2023/2024</u>	<u>Category (*)</u>	<u>Count</u>
High	- 0.00%	“High” to “Low”	- 0.00%
Moderate	9 9.78%	“High” to “Moderate”	- 0.00%
Low	83 90.22%	"Moderate" to “Low”	6 60.00%
Total	92 100.00%	“Low” to “Moderate”	4 40.00%
		“Moderate” to “High”	- 0.00%
		Total	10 100.00%

Our March 2024 risk assessment update contains five (5) recommendations, as follows:

<u>Business Process</u>	<u>Recommendation(s)</u>
Revenue and Cash Management	1
Payroll	1
Pupil Personnel Services	2
Safety & Security	1
Total	5

The status of the nine (9) recommendations from the prior year risk assessment report is summarized as follows:

<u>Recommendations</u>	<u>Complete</u>	<u>In-Process</u>	<u>Not Started</u>	<u>Total</u>
	7	2	-	9

Based on the work performed and discussion with the District, we have summarized below the areas we recommend the District consider selecting one (1) intensive cycle analysis to be performed during the fiscal year 2024/2025:

<u>2024/2025 Cycle (Selection of One Area)</u>	<u>Other 2024/2025 Planned Internal Audit Services</u>
• Payroll	• External Audit Corrective Action Plan Monitoring
• Purchasing & Related Expenditures	• Annual Risk Assessment Update as of March 2025
	• Special Education Services Cycle Recommendations Follow-Up
	• 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	RISK			YEAR OF SERVICE		
			Inherent	Control		Prior	24-25	Subsequent
				22-23	23-24			
1	Governance and Planning	1 Governance Environment	H	L	L			X
		2 Control Environment / Policies & Proc.	H	M	M			X
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	√		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	M			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	L	M		X	
7	Human Resources	30 Employment Requisition/Hiring	H	M	L	★		
		31 Personnel Evaluation	H	L	L	★		
		32 Termination	H	M	L	★		
		33 Employee Attendance	H	M	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	24-25	Subsequent
				22-23	23-24			
8	Benefits	34 Eligibility	H	L	L			X
		35 Benefit Calculations	H	L	L			X
		36 Patient Protection & Affordable Care	H	L	L			X
		37 Retiree Benefits	H	L	L			X
		38 ERS/TRS	H	L	L			X
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	L			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	★		
		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	M	L	★		
		60 Revenue	H	M	L	★		
		61 Expenditures	M	L	L	★		
		62 Reporting	M	M	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	RISK			YEAR OF SERVICE		
			Inherent	Control		Prior	24-25	Subsequent
				22-23	23-24			
15	Information System	63 Governance	H	L	L			X
		64 Inventory	H	L	L			X
		65 Network Security	H	L	L			X
		66 Application Security	H	L	L	√		X
		67 Physical Security	H	L	L			X
		68 Disaster Recovery	H	M	M			X
16	Cybersecurity	69 General Controls	H	L	L			X
		70 Information & Asset Security	H	M	L			X
		71 Vulnerability Assessment	H	L	M			X
		72 Incident Response & Recovery	H	M	M			X
17	Student Data Management	73 Registration & Enrollment	H	L	L			X
		74 Student Attendance	H	L	L			X
		75 Student Performance	H	M	M			X
		76 Student Eligibility	H	L	L			X
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			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	M			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 North Shore 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

Revenue and Cash Management

1. The Food Service Department does not obtain from the vendor logs or meter readings indicating the detailed sales and collections from the vending machines within the District. The lack of vending machine logs and meter reading reviews increases the risk that unauthorized activity could occur and go undetected.
 - *The Food Service Department should require the vendor to provide meter readings for each vending machine and reconcile the monthly commission sales reports to actual collections and contract terms for accuracy. This will ensure that the District receives all monies owed in a timely manner.*

Payroll

2. The District has not conducted an annual employee payroll audit in recent years.
 - *The District should consider conducting an employee payroll audit for all buildings. A periodic verification of the legitimacy of direct deposits and payroll checks may detect unauthorized or fictitious employees. It may also detect the continuation of terminated or retired employees on the payroll. The District may accomplish this recommendation internally once a year when distributing the annual Form W2-Wage and Tax Statements or have its internal auditors conduct this audit periodically.*

Pupil Personnel Services

3. The District appropriately follows the New York State Education Department guidelines and procedures documented in the narratives attached to our internal audit report. The Special Education Department has developed documented guidelines for parents to request student services, including referrals for evaluations, initial evaluations, and notices. The Special Education Department has not established a formal documented departmental procedural manual.
 - *The Special Education Department should consider developing a formal departmental procedural manual pertaining to the STAC application processing, expenditure accounting, recordkeeping, state reporting, and review of year-end reimbursements. We recommend the District include the narratives attached to our internal audit report as supplemental enclosures within its manual. Such a process manual will allow for an annual internal review of processes and serve as a training document for the department. Subsequent to our review, the District took an immediate corrective action plan and developed a formal departmental procedural manual.*
4. We have selected a random sample of high-cost students that the Special Education Department applied for STAC reimbursement for special education services provided during the fiscal year 2021/2022 and tested these selections against our audit criteria. Based on the testing procedures performed, we noted the following:

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In-District High-Cost Students

Due to the lack of documentation, we were unable to verify the reported salary and benefits for teachers, teacher aides, and therapists between the NYSED's Section (3602.19) High Cost-Public Verification Screen and the District's internal calculations for in-district high-cost students selected for testing.

Private High-Cost Students

We compared the private high-cost student service costs reported on the 2021/2022 Automated Verification Listings and the amounts reported on the service provider invoices and STAC applications. Based on our analysis, we noted the discrepancies between the verified and invoiced amounts.

- ***The District should maintain detailed salary and benefits documentation to support the amounts reported to the New York State Education Department for reimbursement related to in-district high-cost special education services.***

The Special Education Department should investigate the reasons surrounding the reported variances, obtain supporting documentation, and confirm the validity of the private high-cost student service costs reported on the 2021/2022 Automated Verification Listing. According to the NYSED guidelines, High-Cost placements are cost-based, and Districts should report and verify the actual costs for full-year students and the annualized costs for partial-year students.

Subsequent to our review, the District took an immediate corrective action plan and has implemented this recommendation.

Safety & Security

5. The District has not performed a full reconciliation of cardholder access listing to active employees listing in recent years.
 - ***The District should reconcile the cardholder listing from the building access security software to the active employee listing from the financial application at the end of each fiscal year. If any discrepancies pertain to former employees or duplicate entries, the District should deactivate the access rights of these cardholders. This will enhance the internal control over building access and will limit access during normal school operations and sessions to active employees only.***

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Status of Prior Year Recommendations

We have performed follow-up internal audit services applicable to our previously issued risk assessment report dated March 2023. The services we performed included observing and evaluating the implementation status of the District’s action plan with respect to our prior risk assessment recommendations. The March 2023 risk assessment identified nine (9) recommendations within four (4) distinct areas. The status of the nine (9) recommendations from the prior year risk assessment report is summarized as follows:

<u>Business Process</u>	<u>Complete</u>	<u>In-Process</u>	<u>Not Started</u>	<u>Total</u>
Human Resources	5	-	-	5
Extraclassroom Activity Fund	1	-	-	1
Information Technology	-	1	-	1
Cybersecurity	1	1	-	2
Total	7	2	-	9

Human Resources

- We recommend that the District utilize the attached narratives to prepare a departmental process manual regarding planning, hiring, personnel evaluations, attendance, and employee separation. The District’s Administration 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 March 2024: Complete

- In addition to the existing employee related documents, the District should maintain employee references and interview evaluations within a personnel file.

Status as of March 2024: 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 March 2024: Complete

- According to the U.S. Citizenship and Immigration Services (USCIS), Forms I-9 Employment Eligibility Verification and applicable identity supporting documentation should be maintained separately from employee personnel files. The District should retain and store Forms I-9 alphabetically for three (3) years after the hire date or one (1) year after employment is terminated, whichever is later.

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Status as of March 2024: Complete

- The District should explore the full capabilities of the employee attendance software and implement a process whereby all employee leave requests and approvals are documented and processed through the existing application. All employees should obtain pre-approval from their building-level supervisors for their vacation, personal business, maternity, military, jury duty, extended sick, and conference leave day requests. These controls will assist the District in detecting unapproved leave requests, ensuring the accuracy of attendance reporting, and providing effective operating planning.

Status as of March 2024: Complete

Extraclassroom Activity Fund

- We recommend that all cash receipts be deposited within one (1) week. This helps to ensure the accuracy of the Extraclassroom club account balance and minimizes the possibility of theft or misplacement of cash. Accountability over cash receipts at the building level is enhanced when cash is recorded in a safe deposit log as soon as practicable from the date cash is received. The longer receipts go without being entered into the safe deposit log, the greater the risk an employee could misappropriate funds. The safe deposit log should be reconciled to the amount of cash on hand submitted to the Business Office. This will assist in uncovering discrepancies between actual cash collected and recorded amounts in a timely manner.

Status as of March 2024: Complete

Information Technology

- The Information Technology Department should conduct, at a minimum, an annual restoration of a full backup of the District's servers to ensure the restoration process works as intended and that the District is able to recover data if needed. All restoration tests should be performed in a way and at a time that will not disrupt regular business operations and will truly mimic actual restoration procedures.

Status as of March 2024: In-Process

Cybersecurity

- The Information Technology Department should implement a remote wipe and/or remote factory reset ability on all laptops. This will protect sensitive data from people who possess enterprise-owned devices without authorization to view the data.

Status as of March 2024: Complete

- The Information Technology Department should develop a process to test the District's cybersecurity incident response plan. This can be accomplished by conducting the following:
 - Tabletop exercises whereby the Information Technology Department discusses with key participants of the Incident Response Plan potential breach scenarios and highlight items that need to be addressed in a cyber incident.

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- Walkthrough exercises whereby the Information Technology Department contacts the key participants of the Incident Response Plan and assess how long it would take to respond to a cyber incident.
- Cutover exercises whereby the Information Technology Department declares a cyber event and the key participants of the Incident Response Plan perform their tasks to transition from on-premise to cloud systems and restore the backup data. This will assist the Information Technology Department to assess the duration of the District's downtime and adjust the Incident Response Plan, if deemed necessary.

Status as of March 2024: In-Process

EXHIBITS

Exhibit I History of Internal Audit Services



**North Shore Central School District
History of Internal Audit Services**

◇ = Risk Assessment Complete ★ = Business Cycle Review Complete
 ✓ = Key Control Testing Complete ◆ = Special Request Services Provided

		YEAR OF SERVICE					
Business Process	Business Process Categories	19/20	20/21	21/22	22/23	23/24	
	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				★	



**North Shore Central School District
History of Internal Audit Services**

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	Business Process	Business Process Categories	YEAR OF SERVICE				
			19/20	20/21	21/22	22/23	23/24
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					
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					



**North Shore Central School District
History of Internal Audit Services**

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			YEAR OF SERVICE				
Business Process	Business Process Categories		19/20	20/21	21/22	22/23	23/24
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					