Risk Assessment Letter

Executive Summary Pages 1 – 2

Low Risk Items Page 3 – 11

Appendix A - Assessment of Risk and Testing Plan
Board of Education  
Shoreham-Wading River Central School District  
250b Route 25A  
Shoreham, New York 11786

We have completed our risk assessment update of the Shoreham-Wading River Central School District (the “District”) for the period ending June 30, 2023. The objectives of the engagement were to assist the Board of Education (the “Board”) in ensuring that the District’s risks are identified and that appropriate internal controls are in place to mitigate those risks.

In connection with the development of the risk assessment update, we have performed the following procedures:

- Gained an understanding of the internal controls for the following key business processes:
  - Governance and Planning
  - Accounting and Reporting
  - Cash Receipts
  - Cash Management
  - Revenue and Billings
  - Grants
  - Payroll
  - Human Resources
  - Benefits
  - Purchasing and Related Expenditures
  - Facilities and Capital Projects
  - Capital Assets
  - Food Service Operations
  - Extraclassroom Activity Fund
  - Information Technology
  - Student Related Data and Services
  - Transportation Services
  - Student Services

- Identified the risks that could inhibit the District in achieving its goals;

- Identified the internal controls that the District has in place that are designed to mitigate identified risks; and
- Identified key areas where the District can strengthen existing internal controls and/or create additional internal controls.

The results of our procedures are presented on the following pages.

As noted, the purpose of our engagement was to assist you in improving the process by which you monitor and manage the risks that face your District. However, it is ultimately your responsibility to assess the adequacy of your risk management system.

In performing our engagement, we relied on the accuracy and reliability of information provided by District personnel. We have not audited, examined, or reviewed the information, and express no assurance on it.

We would like to acknowledge the courtesy and assistance extended to us by personnel of the District. We are available to discuss this report with the Board or others within the District at your convenience.

This report is intended solely for the information and use of the Board, the Audit Committee and the management of the District and is not intended to be and should not be used by anyone other than those specified parties.

Very truly yours,

R.S. Abrams & Co., LLP

R.S. Abrams & Co., LLP
June 30, 2023
Executive Summary

This report serves to address the second requirement of Chapter 263 of the laws of New York, 2005, which requires all school districts to establish an internal audit function. The internal audit function requirement includes the engagement of a qualified audit firm or individual to make an initial assessment of risk surrounding the design of the district’s internal controls, annual updates of the initial risk assessment, and testing of these controls on a periodic basis for operational effectiveness.

This risk assessment update is intended to provide management with information to enhance and strengthen the District’s controls and to reduce the District’s risk relating to its financial processing and reporting operations.

We determined the status for the current year’s risk assessment update through various methods, including inquiry of appropriate District personnel involved in these processes, observation of the controls in place, results of internal control questionnaires related to the various business units, and testing the controls where necessary to determine if they have been put in place and are functioning as intended.

Additionally, we have reviewed the results of reports issued by our firm during the period ending June 30, 2022, including reports on Food Service Operations and the risk assessment update, to determine if relevant controls have been put in place based on the reports.

The risk assessment requires an internal auditor to obtain an understanding of the risks associated with the various business processes within the District. This requirement involves two categories of risk as follows:

- **Inherent Risk** - the risk associated with the nature and type of transactions processed due to complexity, materiality, and quantity of the transactions.

- **Control Risk** – the risk that the internal control system is not adequately designed to prevent or detect errors or irregularities on a timely basis that could be material individually or when aggregated with misstatement in other balances or account classes.

The risk areas have been identified and appropriate risk levels have been determined. The risk levels are defined as follows:

- **High Risk** – these are areas identified as posing the greatest potential risk for the school district and carry the highest priority. Any outstanding items will be carried over and re-evaluated in the following year’s risk assessment.

- **Moderate Risk** – these are areas identified as to be of second level priority and will be addressed after the high-risk items are completed. Any outstanding items will be carried over and re-evaluated in the following year’s risk assessment.

- **Low Risk** – these areas are considered lowest priority and will be addressed after the high and moderate risk items are completed.
We have summarized our assessment of inherent risk and control risk for the current and prior year, as well as our proposed testing plan in our *Assessment of Risk and Testing Plan* (See Appendix A).

**Process Review Summary and Proposed Business Processes**

The following represents the business processes where we have provided internal audit services, and the business process we are proposing for the fiscal year ending June 30, 2024:

**Extensive System Reviews:**
- 2022 – 2023: Transportation Operations
- 2021 – 2022: Food Service Operations
- 2020 – 2021: Grants Administration
- 2019 – 2020: Student Safety and Student Data Reporting
- 2018 – 2019: Extraclassroom Activity Fund and Community Programs
- 2017 – 2018: Information Technology
- 2016 – 2017: Capital Projects
- 2015 – 2016: Procurement and Claims Processing
- 2014 – 2015: System to Track and Account for Children Procedures (“STAC”)
- 2013 – 2014: Human Resources
- 2012 – 2013: Student Related Data and Services
- 2011 – 2012: Transportation Operations
- 2010 – 2011: Food Service Operations
- 2009 – 2010: Information Technology and Benefits

**Extensive System Proposed:**
- 2023 – 2024: Human Resources
Low Risk Items

Status of Prior Year Findings

FOOD SERVICE OPERATIONS

SALES CYCLE

Control Risk Level: Moderate (M)

Reason for Risk Level: During our prior year internal audit report on food service operations, we noted the following for the District’s sales cycle:

- We noted the Treasurer performed surprise cash counts which were documented. However, we noted that the Food Service Manager or the Cook recounted the cash collections from the respective cashier at the end of the day and the review was not documented. We recommended that the District ensure the recount of the daily cash collections from the cashiers be documented to ensure overall accuracy and accountability and to strengthen the controls surrounding cash in the food service operations.

Current Year Status: During our current year risk assessment update, we noted the following for the District’s sales cycle processes:

- We noted that the Treasurer performs surprise cash counts which are documented. Additionally, we noted that the Food Service Manager or the Cook recounts the cash collections from the respective cashier at the end of the day and the review is documented.

As such, we have lowered our assessment of control risk to low.

Updated Control Risk Level: Low (L)

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INVENTORY AND PURCHASING

Control Risk Level: Moderate (M)

Reason for Risk Level: During our prior year internal audit report on food service operations, we noted the following for the District’s inventory and purchasing processes:

- We noted that the Purchasing Agent approved the purchase orders in nVision. However, we also noted in ten cases, the purchase orders were printed out as the Deputy Purchasing Agent without an authorized purchasing signature.
- We noted that the school lunch fund balance at June 30, 2020, and at June 30, 2021 exceeded the three-month average expenditure level allowed by Federal Regulations 7CFR Part 210.14(b). We noted the District did not participate in the National School Lunch program; however, the District was considering participation in the program and would be subjected to Federal Regulations 7CFR Part 210.14(b) where the fund balance
cannot exceed three months expenditures. Additionally, we noted the school lunch fund had an operating loss in the years ended June 30, 2019, June 30, 2020, and June 30, 2021.

Current Year Status: During our current year risk assessment update, we noted the following for the District’s inventory and purchasing processes:

- Our testing of school lunch fund cash disbursements indicated no instances of noncompliance.
- We noted that the school lunch fund balance at June 30, 2020, June 30, 2021, and June 30, 2022 exceeded the three-month average expenditure level allowed by Federal Regulations 7CFR Part 210.14(b). We noted the District does not participate in the National School Lunch program; however, the District is considering participation in the program and will be subjected to Federal Regulations 7CFR Part 210.14(b) where the fund balance cannot exceed three months expenditures. Additionally, we noted the school lunch fund had an operating loss in the years ended June 30, 2020, June 30, 2021, and June 30, 2022.

As such, we have lowered our assessment of control risk to low.

Updated Control Risk Level: **Low (L)**

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**Low Risk Items**

**Current Year Testing**

**GOVERNANCE AND PLANNING**

**GOVERNANCE AND CONTROL ENVIRONMENT**

Control Risk Level: **Low (L)**

Reason for Risk Level: We have assessed the level of control risk as low for the District’s governance and control environment processes based on the following reasons:

- The Board of Education receives monthly revenue and appropriation status reports for all funds as required by Commissioner’s Regulation §170.2.
- The Board of Education receives monthly Treasurer’s reports and warrants for all the District’s funds as well as quarterly extraclassroom activity fund reports.
- Fund balance projections are prepared during the budget development process to adequately determine the appropriate funding of reserves and assigned fund balance at year end.
- An Audit Committee has been appointed in accordance with Chapter 263 of the Laws of 2005 and a related audit committee charter has been developed and adopted by the Board of Education.
- The Board of Education has received the required training in accordance with Chapter 263 of the Laws of New York 2005.
- The District makes all Board of Education policies available to employees on the District’s website. Further, by publishing the policies on the District’s website, the Board ensures transparency to the residents of the District.
However, we noted that the District does not have a policy regarding Student Voter Registration, as required by New York State Education Law §5-507. We recommend that the District develop a policy on Student Voter Registration, as required by New York State Education Law §5-507. This alone does not justify a control risk greater than low.

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**BUDGET DEVELOPMENT ADMINISTRATION**

Control Risk Level: **Low (L)**

**Reason for Risk Level:** We have assessed the level of control risk as low for the District’s budget administration processes based on the following reasons:

- The District has adopted budget policies that include policies surrounding the District’s budget development and preparation procedures and budget administration.
- All of the District’s budget information is posted on the District’s website for easy access to the District’s residents.
- The District mass encumbers all known obligations, including such items as BOCES obligations and salaries at the beginning of the fiscal year, which is an important aspect of proper budgetary controls to allow management to arrive at a reasonably accurate estimate of uncommitted appropriations at year end.
- The District’s accounting information system has controls in place whereby encumbrances cannot be placed in excess of budgeted amounts.

***

**BUDGET TRANSFERS**

Control Risk Level: **Low (L)**

**Reason for Risk Level:** We have assessed the level of control risk as low for the District’s budget transfers processes based on the following reasons:

- The District has adopted policy No. 5330, *Budget Transfers*, which authorizes the Superintendent, Assistant Superintendent for Finance and Operations, and the Business Manager to make budget transfers between line-item accounts in accordance with limits set by the Board of Education at the annual reorganizational meeting. Budget transfers in excess of $2,000 must be provided to the Board as an informational item.
- The District utilizes a formal *Budget Transfer Form* to initiate the transfer in the accounting information system, which facilitates the approver’s signature.
- The individual who processes the budget transfers in the accounting information system is independent of the accounts payable function, thus a proper segregation of duties in the budget transfer process.
- The District has proper controls in place surrounding budget transfers, including proper authorizations, segregation of duties between the initiation, authorization and recording of budget transfers.

***
WEBSITE TRANSPARENCY

Control Risk Level: Low (L)

Reason for Risk Level: We have assessed the control risk for the District’s website processes as low based on the following reasons:

- The District has posted the following required documents:
  - Current Year Original Adopted Budget as required by General Municipal Law §30(7).
  - Current Year Final Budget as required by General Municipal Law §30(7).
  - External Audit Report and corrective action plan as required by General Municipal Law GMU §30(7).
  - Office of the State Comptroller audit reports and corrective action plans as required by General Municipal Law §33(2).

- We also noted the District posted the following documents recommended by the Office of The State Comptroller:
  - Budget to Actual information for revenues and expenditures.
  - Internal Audit Reports and corrective action plans.
  - Multi-Year Financial Plan.
  - A comprehensive property tax report card.

***

FACILITIES AND CAPITAL PROJECTS

FACILITIES MAINTENANCE

Control Risk Level: Low (L)

Reason for Risk Level: We have assessed the level of control risk for the facilities maintenance processing as low based on the following reasons:

- The District has adopted policy No. 5630, Facilities: Inspection, Operation and Maintenance, as recommended by the State Comptroller. The policy assigns the responsibility of protecting the District’s facilities through a systematic maintenance program to the Superintendent.
- The District performs regular inspection and preventative maintenance of District facilities.
- The District has five-year capital facilities plan regarding its educational facilities to be in compliance with Commissioners Regulation §155.1.
- The District utilizes an electronic work order system to track and prioritize repair requests and to ensure they are completed in a timely manner.
- The District maintains current certificates of occupancy for all District buildings.

We also noted the District has not prepared a written facilities maintenance plan. We recommend that the District prepare a formal written facilities maintenance plan in order to appropriately plan and budget for upcoming projects. This alone does not justify a control risk higher than low, as we considered the entire control environment in our assessment.
CONSTRUCTION PLANNING AND MONITORING

Control Risk Level: Low (L)

Reason for Risk Level: We have assessed the control risk for the District’s construction planning and monitoring processes as low based on the following reasons:

- The Director of Facilities verifies all documents related to capital project expenditures before payment is made. This includes a review of costs, certified payrolls and the related American Institute of Architects (“AIA”) documents from the District’s architect, which is then signed off by the Assistant Superintendent for Business.
- There are proper controls in place surrounding the monitoring of budgets for the District’s capital projects, which include setting up and monitoring budgets by project in the District’s accounting information system.
- The District final cost report is prepared by the Business Administrator and is compared to the accounting information system for accuracy.
- Appropriate professionals are utilized in the District’s facilities and capital construction projects to assist the District in the monitoring of construction projects.

FINAL BUILDING PROJECTS REPORTS

Control Risk Level: Low (L)

Reason for Risk Level: We have assessed the control risk for the District’s final building projects reports processes as low based on the following reasons:

- The District’s accounting software has the ability to track expenses by SED project number.
- The District receives a substantial completion form from the architect which signifies that the capital project is completed.
- The Assistant Superintendent for Business is responsible for reviewing and/or filing the SA-139, Request for Building Project Data, FP-F1, Request for Revision of Financial Information and Final Building Projects Reports.
- The Assistant Superintendent for Business is aware of the deadlines for filing the Final Building Project Reports.

EXTRA CLASSROOM ACTIVITY FUND

GENERAL CONTROLS

Control Risk Level: Low (L)

Reason for Risk Level: We have assessed the level of control risk as low for the District’s extra classroom activity fund general controls based on the following reasons:

- The District’s policy No. 5520, Extra Classroom Activities Funds, states that all extraclassroom activity funds will be handled in accordance with the financial procedures illustrated by Finance Pamphlet No. 2, The Safeguarding, Accounting,
and Auditing of Extraclassroom Activity Funds, Revised 2019, published by the New York State Education Department.

- The District’s policy No. 1336, Duties of the Extraclassroom Activities Funds Treasurer, outlines the Central Treasurer’s duties and responsibilities required for the supervision of the extraclassroom activities funds.
- The District formally appointed a Central Treasurer who is responsible for having custody of all funds.
- Profit and loss statements are prepared for the District’s extra classroom activity fundraising activities.
- The Central Treasurer submits a financial report relating to the receipts and expenditures for all extraclassroom activities to the Board of Education quarterly.
- The District maintains formal club charters for all extra classroom activity accounts that list, at a minimum, the name of the club, the names of the student officers and faculty club advisors, and an explanation of its purpose.
- The signed charters are forwarded to the Board of Education for approval on an annual basis with approval of the club charters documented in the minutes of the Board of Education meeting.
- The extra classroom activity accounts and faculty advisors are reviewed and approved by the Board of Education on an annual basis.
- The Board formally appoints a Chief Faculty Auditor as recommended by Finance Pamphlet No. 2.

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CASH, CASH RECEIPTS AND DISBURSEMENTS

Control Risk Level: Low (L)

Reason for Risk Level: We have assessed the level of control risk as low for the District’s extra classroom activities cash, cash receipts and disbursements processes based on the following reasons:

- New York State sales tax compliance is monitored by the extra classroom Central Treasurer in the business office.
- The Central Treasurer files the quarterly sales tax returns.
- The District’s extra classroom activity fund issues pre-numbered pre-printed cash receipts or activity treasurer receipts when collecting funds as suggested by Finance Pamphlet No. 2.
- The District’s extra classroom activity funds maintain sufficient documentation, such as photocopies of checks, to support cash receipts.
- Invoices and/or receipts are properly cancelled after payment to prevent potential duplicate payments.
- The District’s extra classroom activity fund utilizes pre-numbered pre-printed triPLICATE copy payment orders when requesting a disbursement check to be issued as suggested by Finance Pamphlet 2.
- The District’s Claims Auditor reviews all extraclassroom cash disbursements.
- The District’s extra classroom activity fund bank accounts are reconciled on a monthly basis by the Central Treasurer.
- Our testing revealed no instances of non-compliance with the District’s procedures as outlined above.

***
GOVERNANCE

Control Risk Level: Low (L)

Reason for Risk Level: We have assessed the level of control risk as low for the District’s information technology governance processes based on the following reasons:

- The District has adopted policy No. 5672, Information Security Breach and Notification, as required by State Technology Law §208.
- The District has adopted policy No. 5684, Computer Control for Financial Network and District Computer Services, a computer controls policy related to, but not limited to segregation of duties, passwords and permissions, remote access, and data backup.
- The District has adopted policy No. 7315, Student Use of Computerized Information Resources (Acceptable Use Policy), providing students with guidelines of appropriate use of computer technology and uses that are prohibited.
- The District has adopted policy No. 8271, The Childrens Internet Protection Act: Internet Content Filtering/Safety Policy, to help foster safe internet access on all District Computers.
- The District has a comprehensive Instructional Technology Plan in place.

***

NETWORK SECURITY

Control Risk Level: Low (L)

Reason for Risk Level: We have assessed the level of control risk as low for the District’s network security processes based on the following reasons:

- The District has procedures in place to lockout users after five failed logon attempts.
- The District’s technology department periodically reviews a log of failed attempts at accessing the District’s network.
- The District’s network is protected with various security software suites, filters and firewalls to protect the network from viruses and unauthorized use and is updated regularly.
- Uninterrupted power supplies are installed at the network operating center (“NOC”) to protect the District’s network against power disruptions, and the NOC is climate controlled with redundant back-up cooling systems in place if one should fail.

However, we did note that the District requires network passwords to be changed every 180 days. According to the OSC, it is recommended that passwords are changed every sixty days or less. This alone does not justify a control risk higher than low.

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FINANCIAL APPLICATION SECURITY

Control Risk Level: Low (L)

Reason for Risk Level: We have assessed the level of control risk as low for the District’s financial application security processes based on the following reasons:
• The Business Manager oversees Finance Manager but does not have the ability to make any changes within the software program. BOCES is responsible for the system administration of Finance Manager.
• The District utilizes BOCES to control and maintain the Finance Manager server. Additionally, BOCES is responsible for performing the backup of the Finance Manager data.
• Our testing over business office information technology permissions revealed no instances of noncompliance, or inappropriate access.

However, we did note that the District requires accounting information system network passwords to be changed every 90 days. According to the OSC, it is recommended that passwords are changed every sixty days or less. This alone does not justify a control risk higher than low.

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DISASTER RECOVERY

Control Risk Level: Low (L)

Reason for Risk Level: We have assessed the level of control risk as low for the District’s disaster recovery processes based on the following reasons:

• The District adopted a Disaster Recovery Plan that details a comprehensive set of procedures to follow in the event of a disaster, including strategies for restoring “mission critical” systems, such as the accounting information system.
• The District utilizes a Network Attached Storage (“NAS”) to perform incremental backups of District data on a nightly basis.

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STUDENT RELATED DATA AND SERVICES

STUDENT ATTENDANCE

Control Risk Level: Low (L)

Reason for Risk Level: We have assessed the level of control risk at low for the District’s student attendance process based on the following reasons:

• The District has adopted policy No. 7110, Comprehensive Student Attendance Policy, which is a comprehensive attendance policy that addresses the requirements outlined by the Commissioners Regulations.
• The District has procedures in place for student attendance taking at each of the District locations.
• The District maintains a record of each pupil’s presence, absence, tardiness, and early departure in a register of attendance.
• District codes are in place to properly identify the reason for absence, tardiness, or early departure.
• The District’s attendance policy distinguishes between excused and non-excused absences, tardiness and early departures.
• An electronic system (Infinite Campus) is in place at the District to collect, calculate, summarize and report attendance data.
• The District’s student attendance reports are checked by more than one employee to verify accuracy and are filed on time.

***

**STUDENT PERFORMANCE DATA**

**Control Risk Level: Low (L)**

**Reason for Risk Level:** We have assessed the level of control risk at low for the District’s student performance data processes based on the following reasons:

• The District has assigned the Assistant Superintendent for Curriculum and Instruction the responsibility for the accumulation of data surrounding student dropouts, test scores, enrollment, and cohorts.
• There are review procedures in place whereby student performance data is compared to prior years and similar schools to assess the reasonableness of the data prior to certification and submission to the State Education Department.
• District personnel reviews published data on the School Report Card and utilizes the School Report Card as a tool to improve student performance.
• The District has assigned appropriate personnel with the responsibility of ensuring that student performance data is secure, reliable, and accurate.

***

**STUDENT SECURITY AND SAFETY**

**Control Risk Level: Low (L)**

**Reason for Risk Level:** We have assessed the level of control risk as low for the District’s student security and safety processes based on the following reasons:

• The District has formed a safety team that is responsible for overseeing the District’s safety procedures to ensure that the District’s students are educated in a safe environment by developing the District’s safety plans.
• The District has adopted a comprehensive district-wide school safety and building level safety plan on crisis intervention and emergency response and management.
• The District’s comprehensive public school safety program incorporates the four basic components as required, which are: building condition surveys, annual visual inspections, five-year capital facilities plan, and monitoring system procedures.
• The District has an emergency management plan as required by Commissioners Regulations §155.17.
• The District has adopted policy No. 5683, *Fire Drills, Bomb Threats, and Bus Emergency Drills*, which addresses the District’s procedures for conducting fire and bus drills during the year, as well as procedures to follow in the event of a bomb threat.
• The District performs fire drills in accordance with Education Law 807 and 3623 and evacuation drills are performed in accordance with Commissioner’s Regulation 155.17.

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Shoreham-Wading River Central School District  
Assessment of Risk and Testing Plan  
For the Period Ending June 30, 2023

**Legend**
- ✔ Extensive system process review completed
- ■ Extensive system process review proposed
- * Processes evaluated

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| ACCOUNTING AND REPORTING          |              |              |           |
| Financial Accounting and Reporting| H            | H            | L         | L         |           |
| Auditing                          | M            | M            | L         | L         |           |
| Fund Balance Management           | H            | H            | L         | L         |           |
| Reserves and Fiscal Health        | H            | H            | L         | L         |           |

| CASH RECEIPTS                     |              |              |           |
| Collection and Posting of Receipts| H            | H            | L         | L         |           |

| CASH MANAGEMENT                   |              |              |           |
| Cash and Investment Management    | H            | H            | L         | L         |           |
| Wire transfers and Banking Controls| H            | H            | L         | L         |           |
| Bank Reconciliations             | H            | H            | L         | L         |           |
| Banking Security                  | H            | H            | L         | L         |           |

| REVENUE AND BILLINGS              |              |              |           |
| Tuition and Health Services Controls| M            | M            | L         | L         | *          |

| GRANTS                            |              |              |           |
| General Processing and Monitoring | M            | M            | L         | L         |           |
| Allowable Costs and Compliance    | M            | M            | L         | L         |           |

| PAYROLL                           |              |              |           |
| Payroll Distribution              | H            | H            | L         | L         |           |
| Payroll Accounting and Reporting  | H            | H            | L         | L         |           |
| Tax Filings and Reconciliation process| M            | M            | L         | L         |           |
| Separation payments               | H            | H            | L         | L         |           |

| HUMAN RESOURCES                   |              |              |           |
| Employment Requisition and Hiring | M            | M            | L         | L         |           |
| Employment Termination            | M            | M            | L         | L         |           |
| Employee Attendance               | H            | H            | L         | L         |           |

| BENEFITS                          |              |              |           |
| Benefits Eligibility and Calculations| H            | H            | L         | L         |           |
| Medical Benefits                  | M            | M            | L         | L         | *          |
| Retiree Health Insurance          | H            | H            | L         | L         |           |

| PURCHASING AND RELATED EXPENDITURES|              |              |           |
| Purchasing Process and Purchase Order System| H            | H            | L         | L         | *          |
| Payment Processing                | H            | H            | L         | L         | *          |
| Travel and Conferences            | H            | H            | L         | L         | *          |

| FACILITIES AND CAPITAL PROJECTS    |              |              |           |
| Facilities Maintenance             | H            | H            | L         | L         |           |
| Construction Planning and Monitoring| M            | M            | L         | L         | *          |
| Final Building Project Reports     | H            | H            | L         | L         | *          |

R.S. Abrams & Co, LLP – Accountants & Consultants for Over 75 Years
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R.S. Abrams & Co, LLP – Accountants & Consultants for Over 75 Years