Shoreham-Wading River Central School District
Risk Assessment Update Report
For the Period Ending June 30, 2022
Shoreham-Wading River Central School District
Risk Assessment Update Report
For the Period Ending June 30, 2022

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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, 2022. 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
August 22, 2022
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 May 31, 2021, including reports on Grants Administration, 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, 2023:

**Extensive System Reviews:**

- 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:**

- 2022 – 2023: Transportation Operations
**SALES CYCLE**

**Control Risk Level: Moderate (M)**

**Reason for Risk Level:** Based on our internal audit report on food service operations, we have assessed the control risk for the District’s sales cycle processes as moderate based on the following reason:

- We noted the Treasurer performs surprise cash counts which are documented. However, we noted the District has a procedure whereby 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 not documented. We recommend 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.

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**INVENTORY AND PURCHASING**

**Control Risk Level: Moderate (M)**

**Reason for Risk Level:** Based on our internal audit report on food service operations, we have assessed the control risk for the District’s inventory and purchasing processes as moderate based on the following reasons:

- We noted the Purchasing Agent approved the purchase orders in nVision. However, we also noted in ten cases, the purchase orders 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 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 2019, June 30 2020 and June 30, 2021.

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Low Risk Items

Status of Prior Year Findings

INFORMATION TECHNOLOGY

NETWORK SECURITY

Previous Control Risk Level: High (H)

Reason for Prior Year Control Risk Level: During our prior year risk assessment update, we noted the following for the District’s network security:

- We noted an Active Directory Domain Administrator account for which the District was unable to provide supporting documentation that this level of access was required. An investigation and communication were in progress between the District’s Information Technology personnel and the applicable vendor to determine if this level of access was required to facilitate efficient operations at the District.
- We noted the two Active Directory Domain Administrator accounts, and the two Active Directory Enterprise Administrators accounts that were not assigned to individual users were being reviewed and the plausibility of assigning these accounts to individual users was being evaluated by the District information technology contractor.
- Network passwords were not held to complexity requirements (requiring a combination of uppercase and lowercase letters, numbers, and symbols) and the minimum password length was six characters. The minimum character length recommended by the Office of the State Comptroller was eight characters. The District was in the process of updating password length requirements and planned to have the process completed in August 2021.

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

- We noted the two Active Directory Domain Administrator accounts that are not assigned to users have since been disabled. We also noted that one Active Directory Enterprise Administrator’s account is utilized to run automated tasks. The other account is utilized by the vendor to perform remote work and on-site employees do not have access to this account. The District has determined these accounts are utilized for a legitimate business purpose.
- We noted the District has implemented a procedure whereby the password requirements for employees will be twelve characters consisting of a capital letter, a number and a special character. For students, the password consists of eight characters including a capital letter, a number and a special character.

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

Updated Control Risk Level: Low (L)

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BENEFITS
MEDICAL BENEFITS

Previous Control Risk Level: Moderate (M)

Reason for Prior Year Control Risk Level: During our prior year risk assessment update, we noted the following for the District’s medical benefits process:

- The benefits clerk reconciled the health insurance plan members to the master deduction listing from the accounting information system on an annual basis to verify that appropriate payroll deductions were in place for all enrolled employees. However, this reconciliation was not reviewed and approved by an individual who was independent from the benefits enrollment process. The District planned to implement incorporating a review by an individual who was independent from the benefits enrollment process during the next annual review.

Current Year Status: During our current year risk assessment update, we noted the following for the District’s medical benefits process:

- We noted the benefits clerk reconciles the health insurance plan members to the master deduction listing from the accounting information system on an annual basis to verify that appropriate payroll deductions were in place for all enrolled employees. We also noted the reconciliation is reviewed by the Business Manager for overall accuracy and the review is documented.

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

Updated Control Risk Level: Low (L)

FINANCIAL APPLICATION SECURITY

Previous Control Risk Level: Moderate (M)

Reason for Prior Year Control Risk Level: During our prior year risk assessment update, we noted the following for the District’s financial application security processes:

- User passwords for the District’s accounting system, nVision, were held to complexity requirements with a minimum password length of six characters and must contain at least one letter and one number, however, the minimum password length recommended by the Office of the State Comptroller was eight characters. As noted above, the District was in the process of updating password length requirements and planned to have the process completed during the 2020-21 school year.

We also noted the District had procedures in place whereby the Assistant Superintendent for Finance and Operations performed a monthly review of the audit trails report for the System Administrator user account. This process, however, did not appear to be documented.

Current Year Status: During our current year risk assessment update, we noted the following for the District’s financial application security processes:
• We noted the District has implemented a procedure where the password requirements for employees is twelve characters consisting of a capital letter, a number and a special character.

We noted the District has procedures in place effective September 1, 2022, where the Business Manager will be reviewing the permissions report for active employees and will document the process. Additionally, the permissions report will be saved, and review notes will be recorded electronically on the permissions report.

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

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

***

**Low Risk Items**

**Current Year Testing**

**SCHOOL DISTRICT WEBSITE**

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 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.

However, we recommend that the District post the external audit corrective action plan as required by *General Municipal Law GMU §30(7)* and the recent internal audit reports and corrective action plans which were last posted from 2019/2020.

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**TUITION/HEALTH SERVICES**

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

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

- The Treasurer in the business office prepares the invoices for District of Residence billings.
- The calculations on the invoices are reviewed by the Business Manager before it is submitted to the Board of Education for approval.
- The per pupil rate utilized by the District is based on the actual cost of the services rendered.
- The invoices are reviewed by the Business Manager for accurate calculations and overall accuracy prior to mailing. The Business Manager documents her review on the respective invoice.
- Unpaid invoices are tracked by the Treasurer and second notices are submitted to the other Districts, if applicable.

***

**PURCHASING AND RELATED EXPENDITURES**

**PURCHASING PROCESS AND PURCHASE ORDER SYSTEM**

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

**Reason for Risk Level:** We have assessed the level of control risk as low for the District’s purchasing processes and purchase order system based on the following reasons:

- The District has adopted Policy No. 5410, *Purchasing*, which states the Board designated the Purchasing Agent, who is responsible for purchasing, to be in compliance with Chapter 402 of the Laws of New York, 2007.
- The Purchasing Agent is approved by the Board during the reorganizational meeting each year.
- The District has implemented procedures to annually review the vendor master file for duplicate and/or inactive vendors and to review the Vendor Change report.
- The District has implemented procedures to annually compare the vendor file to the employee file to identify any conflicts of interest.
- The District’s Purchasing Agent verifies that quotations were obtained by the originator of the purchase requisition.

***
PAYMENT PROCESSING

Control Risk Level: Low (L)

Reason for Risk Level: We have assessed the level of control risk as low for the District’s payment processing procedures based on the following reasons:

- The District requires that the requisitioner sign that the goods or services were received before payment is processed. Additionally, the department administrator must approve the voucher package before it is submitted for payment.
- The District utilizes nVision to print checks for payments to vendors.
- The District’s Claims Auditor reviews all checks before they are mailed to the vendors.
- The District requires that all vendors submit an IRS W-9 Form to verify the vendor’s tax status.
- The District requires all invoices and/or receipts to be properly cancelled after payment.
- Based on our sample of cash disbursements tested, we noted no exceptions.

***

TRAVEL AND CONFERENCES

Control Risk Level: Low (L)

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

- The District has adopted policy No. 6161, Conference/Travel Expense Reimbursement surrounding the procedures that are to be followed when attending conferences and requesting travel reimbursements.
- Employees are required to complete and submit a Travel Conference Request Approval form prior to attending conferences, which is to include an estimate of the related expenses that are to be incurred.
- The District generates purchase orders prior to employees attending conferences.
- Reimbursements require original itemized receipts as supporting documentation for reimbursement.

***

CAPITAL ASSETS

ACQUISITION, DISPOSAL AND CAPITALIZATION POLICY

Control Risk Level: Low (L)

Reason for Risk Level: We have assessed the level of control risk as low for the acquisition, disposal and capitalization policy based on the following reasons:

- The District has adopted policy No. 5621, Accounting of Fixed Assets, which outlines the procedures that the District must follow regarding capitalizing purchased items.
The District’s policy No. 5621, *Accounting of Fixed Assets*, includes a requirement to capitalize groups of similar homogeneous capital assets that fall above the District’s capitalization thresholds.

The Senior Account Clerk reviews purchase orders to determine if it includes items which need to be capitalized. The District requires the asset to be tagged at time of payment.

The District has adopted policy No. 5250, *Sale and Disposal of School District Property*, which outlines the procedures that the District must follow regarding disposals of such items.

***

**INVENTORY TRACKING**

Control Risk Level: Low (L)

Reason for Risk Level: We have assessed the level of control risk as low for the inventory tracking processes based on the following reasons:

- The accounts payable department is responsible for tagging of capital assets, and the information technology department is responsible for tagging technology items at time of payment.
- New additions and disposal are tracked on a spreadsheet and submitted to the outside appraisal company on an annual basis.
- The District has implemented procedures to monitor the movement of capital assets from one building location to another.
- Periodic inspections of capital assets are performed to ensure that assets are in usable condition and are in their assigned locations.
- The District utilizes an outside appraisal company to track the District’s assets.
- All asset disposals must be approved by the Board prior to disposal.

***

**FOOD SERVICE OPERATIONS**

**VENDING MACHINES**

Control Risk Level: Low (L)

Reason for Risk Level: Based on our internal audit report on food service operations, we have assessed the control risk for the District’s vending machines processes as low based on the following reason:

- We noted the District contracts with an outside vending company to handle their vending machine operations. Although we noted the District has procedures in place, we recommend the District adopt a formal vending machine usage policy stating that vending machines will be allowed on school grounds, and where the proceeds from vending machine sales will be deposited such as the school lunch program, the general fund or the extraclassroom activity accounts.

***
COMMUNITY PROGRAMS

Control Risk Level: Low (L)

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

- All procurement is performed through the District’s purchasing process. The clerk in the community programs department enters the requisition and the Program Director approves it electronically. The Purchasing Agent then approves and ensures the bids or quotes have been obtained, as required in accordance with the District’s purchasing policy.
- The District maintains a listing of students that paid for the community programs which is provided to the Treasurer with the checks received, to facilitate a reconciliation.
- All checks are restrictively endorsed upon receipt.
- The Treasurer records the cash receipts in the accounting information system on a timely basis.
- Proper facilities for the safeguarding of cash are utilized by the District.
- The District’s courier is charged with the responsibility of bringing cash deposits to the bank, where necessary.
- The Program Director and the clerk in the community programs department track the students that have an outstanding balance to ensure payment is collected.
- Based on our sample of cash disbursements tested, we noted no exceptions.
- Based on our sample of cash receipts tested, we noted no exceptions.

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# Shoreham - Wading River Central School District
## Assessment Of Risk and Testing Plan
### For the Period Ending June 30, 2022

### Legend
- Extensive system process review completed
- Extensive system process review proposed
- Processes evaluated

**Inherent Risk Control Risk Audit Plan**

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<th>H = High</th>
<th>M = Moderate</th>
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