

East Islip  
Union Free School District  
Risk Assessment Update Report  
October 30, 2023

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Risk Assessment Upd /F2 9sMCID 6>> BDC q 20d dT:



EAST ISLIP UNION FREE SCHOOL DISTRICT  
 Introduction (Continued)  
 October 30, 2023

The second section of this report consists of any changes from the prior year risk assessment related to key policies, procedures and/or controls of the functions we reviewed.

The third section includes any new recommendations and the status of any prior year recommendations (note that this text is in italics), for areas of potential risk. The status of prior year recommendations from the following report were:

| Report Type            | Issue Date        | Area(s)               |
|------------------------|-------------------|-----------------------|
| Risk Assessment        | November 29, 2022 | District-wide         |
| Agreed Upon Procedures | November 21, 2022 | Billings and Receipts |

EAST ISLIP UNION FREE SCHOOL DISTRICT  
Risk Assessment Table  
October 30, 2023

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(L=Low, M=Moderate, H=High)

\* Indicates the issuance date of a detailed testing (DT) report related to that area.

EAST ISLIP UNION FREE SCHOOL DISTRICT  
 Risk Assessment Table (Continued)  
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(L=Low, M=Moderate, H=High)

| Business Process Area                    | Date of Detailed Testing* | Prior Year | Current Year | Proposed Detailed Testing |
|--|---------------------------|------------|--------------|---------------------------|
| Grants and Special Education             |                           |            |              |                           |
| Grants Processing/Monitoring             |                           | M          | M            |                           |
| Special Education (Financial Operations) | 12/16/20                  | L          | L            |                           |
| Facilities and Capital Projects          |                           |            |              |                           |
| Facilities Maintenance & Operations      | 09/30/21                  | M          | L            |                           |
| Capital Projects                         |                           | M          | M            |                           |
| Capital Assets                           |                           |            |              |                           |

\* Indicates the issuance date of a detailed testing (DT) report related to that area









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We recommend that the District work with the clubs to establish procedures to routinely monitor the balances in the club accounts to identify significant amounts (e.g., over \$10,000) and to develop a plan for reducing the high balance in the club accounts appropriate.

CAPITAL ASSETS

Inventories - Athletics Department

Risk Assessment Update 2023

We found that the Athletics Department lacks procedures relating to the tracking and recording of their inventory items (e.g., uniforms, equipment, etc.)

We recommend the District strengthen controls related to the management of the inventory within the Athletics Department to ensure that the department is properly tracking and recording their respective inventory items

STATUS OF PRIOR OBSERVATIONS AND RECOMMENDATIONS (OPEN ITEMS)

GOVERNANCE AND PLANNING

Board Policy - Billings, Collections and Receipts

Agreed-Upon Procedures Report 2022

We recommended that the District consider creating additional Board policies related to billings, collections and receipts that may include Before School/After School Programs, Use of Facilities and Revenues.

Risk Assessment Update 2023

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HUMAN RESOURCES

Employee Attendance Staff Absences

Risk Assessment Update 2021

We recommended that the District enhance the staff absences procedures by utilizing the Frontline Absence and Time module to track and monitor the timeoff requests and absences of all staff resulting in efficiencies and streamlined processes. We suggested that the District investigate the functionality uploads or transfers related to staff attendance data between the nVision system and the Frontline Absence and Time module

Risk Assessment Update 2022

EXTRACLASSROOM ACTIVITY FUNDS

General Controls and Administration    Software Program

Initial Risk Assessment 2019

We recommended that the District perform a cost-benefit analysis with utilizing a software program to replace the current Excel spreadsheets to manage the extraclassroom activities. A software program would create efficiencies related to the tracking, recording and reporting of the extraclassroom activities

Risk Assessment Update 2020

We noted that the District has started investigating different software program options to replace the Excel spreadsheets to manage the extraclassroom activities. We understood that the District planned to complete a cost-benefit analysis and make a decision about utilizing a software program during the 2020-21 year.

Risk Assessment Update 2021

We noted that the District started investigating different software program options to manage the extraclassroom activities. We found that the District had to postpone this item due to the transition from WinCap to nVision and the time required related to the pandemic. We understood that the Business Office had planned to complete a cost benefit analysis and make a decision about utilizing a software program during the 2022-23 year.

Risk Assessment Update 2022

We found that the District was planning to investigate software programs related to the extraclassroom activities during the 2023-24 year.

Risk Assessment Update 2023

We found that the District is in the process of investigating the various software options available and plans to implement this recommendation during the 2023-24 year.

STATUS OF PRIOR OBSERVATIONS AND RECOMMENDATIONS (CLOSED ITEMS)

GOVERNANCE AND PLANNING

Board Policy - Change Orders

Agreed-Upon Procedures Report 2022

We recommended that the District establish a Board policy related to change orders for capital projects to memorialize these practices followed by the District. This policy should address the required approvals and any threshold amounts related to change orders.

Risk Assessment Update 2022

We understood that the District planned to address this item during the 2022-23 year.

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Risk Assessment Update Report (Continued)

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inactivating a user account in the event that there is a concern regarding an employee separation. These formal procedures would establish consistency and standardization within the District, and result in efficiencies with an automated process. We understood that the District was looking for a streamlined resolution, and is considering using the help desk (work order) system to request and approve the activation/deactivation of user accounts.

Risk Assessment Update

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Facilities Maintenance & Operations    Written, Formal Procedures

Agreed-Upon Procedures Report 2021

We recommended that the District develop written, formal procedures to document the key processes that are performed by the facilities staff. This would facilitate the transition when employees retire, transfer, separate or take a leave of absence from the District. The documented procedures would cover the work order process, use of facilities, District vehicles, maintenance of major equipment, and payroll related activities including approvals of time sheets and overtime sheets; properly completing time sheets; pre-approving overtime; monitoring work schedules; and reconciling time sheets to daily time logs.

Risk Assessment Update 2022

We noted that the Facilities Department had started to develop written, formal procedures beginning with the annual processes. We understood that the Facilities Department staff were continuing with these efforts to develop additional written, formal procedures with the expected completion date of June 2023.

Risk Assessment Update 2023 (This item is now closed)

We note that the Facilities Department continued to develop additional written, formal procedures as planned.



