

**Northport-East Northport  
Union Free School District**

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

**April 2021**

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

The Board of Education  
Northport-East Northport Union Free School District

We have performed the procedures enumerated below, which were agreed to by the Northport-East Northport Union Free 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 February 2020 Risk Assessment by performing certain internal audit procedures pertaining to the time period starting February 1, 2020 through March 30, 2021. The updated Risk Assessment and related internal audit plan concentrates on the following key internal control areas:

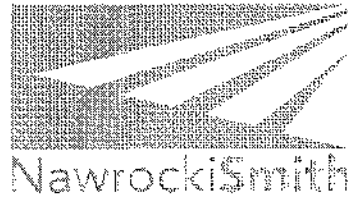
- |                                       |                                 |
|---------------------------------------|---------------------------------|
| • Governance and Planning             | • Fixed Assets                  |
| • Budget Development                  | • Food Service                  |
| • Accounting and Reporting            | • Extra classroom Activity Fund |
| • Revenue and Cash Management         | • Information Systems           |
| • Grants                              | • Cyber Security                |
| • Payroll                             | • Student Data Management       |
| • Human Resources                     | • Pupil Personnel Services      |
| • Benefits                            | • Transportation                |
| • Purchasing and Related Expenditures | • Security and Safety           |
| • Facilities Maintenance              | • Insurance / Risk Management   |
| • Capital Projects                    |                                 |

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***  
June 21, 2021



**Northport-East Northport Union School District**

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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:

- 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 which analyze significant risk assessment findings.
- Recommended changes for strengthening controls and reducing identified risk; and specifying time frames for implementation of 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 during the twelve months ending June 2020 and were carried out in order to determine an internal audit plan for fiscal year 2020/2021 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 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.

**INTERNAL AUDIT COVID PANDEMIC CONSIDERATIONS**

As Districts are challenged in carrying out certain internal control procedures during the COVID pandemic, our risk assessment included the following environmental considerations:

- Has management's risk tolerance increased allowing for a lower level of control effectiveness?
- Have staff changes (reorganization, furloughs, and terminations) impacted controls, processes, performance, and increased opportunities for potential fraud?
- Have segregation of duty conflicts been managed with changes in people and processes?
- Has Management assessed the impact to key processes and controls including technology?
- Has there been any material changes in internal control over financial reporting that will require disclosure in the previous and upcoming audit report?

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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 upon 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 upon 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 initial 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.

<b><u>CURRENT YEAR RATINGS</u></b>		<b><u>CHANGE FROM PRIOR YEAR</u></b>	
<b><u>Rating</u></b>	<b><u>2019/2020</u></b>	<b><u>Category (*)</u></b>	<b><u>Count</u></b>
High	- 0.00%	"High" to "Low"	- 0.00%
Moderate	3 3.26%	"High" to "Moderate"	- 0.00%
Low	89 96.74%	"Moderate" to "Low"	1 100.00%
<b>Total</b>	<b>92 100.00%</b>	"Low" to "Moderate"	- 0.00%
		"Moderate" to "High"	- 0.00%
		<b>Total</b>	<b>1 100.00%</b>

Our April 2021 risk assessment update contains one (1) recommendations, as follows:

<b><u>Business Process</u></b>	<b><u>Ratings</u></b>				<b><u>Recommendation(s)</u></b>
	<b><u>Low</u></b>	<b><u>Moderate</u></b>	<b><u>High</u></b>	<b><u>Total</u></b>	
Cybersecurity	1	-	-	1	1
<b>Total</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>1</b>

The District has completed or taken action on the eight (8) prior risk assessment report recommendations as follows:

	<b><u>Complete</u></b>	<b><u>In-Process</u></b>	<b><u>Not Started</u></b>	<b><u>Total</u></b>
<b>Recommendations</b>	<b>4</b>	<b>4</b>	<b>-</b>	<b>8</b>

We have summarized below areas we recommend the District to consider for the selection of two (2) intensive cycle analyses to be performed during the fiscal year 2021/2022

<b><u>Cycle Reviews:</u></b>	<b><u>Other 2020/2021 Planned Internal Audit Services:</u></b>	
• Benefits Cycle	• External Audit Corrective Action Plan Monitoring	• Vendor Database Cycle Recommendations Follow-Up
• Transportation Cycle	• Other Internal Audit Services at the Request of the District/BOE	• Annual Risk Assessment Update as of April 2021

**Northport-East Northport Union Free School District**

**Annual Risk Assessment Update**

**April 2021**

**RISK RATING AND INTERNAL AUDIT PLAN**

✓ = Internal Audit Services Provided

X = Proposed Business Cycle Review

★ = Business Cycle Review Complete

T = Proposed Key Control Testing

			RISK RATING		INTERNAL AUDIT PLAN	
			High	19-20	20-21	2021-2022
<b>1</b>	<b>Governance and Planning</b>	1 Governance Environment	H	L	L	X
		2 Control Environment / Policies & Proc.	H	L	L	X
<b>2</b>	<b>Budget Development</b>	3 Budget Development	H	L	L	X
		4 Budget Monitoring & Reporting	H	L	L	X
<b>3</b>	<b>Accounting &amp; Reporting</b>	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	★
<b>4</b>	<b>Revenue and Cash Management</b>	8 Real Property Tax	M	L	L	★
		9 State Aid	H	L	L	★
		10 Out of District Tuition/Reimb. Exp.	M	L	L	★
		11 Use of Facilities	L	L	L	★
		12 Donations	M	L	L	★
		13 Vending Machines	H	L	L	★
		14 Cash Receipts	H	L	L	★
		15 Cash & Investment Management	H	L	L	★
		16 Petty Cash	L	L	L	★
		17 Bank Reconciliations	H	L	L	★
<b>5</b>	<b>Grants</b>	18 Online Banking	H	L	L	★
		19 Accounts Receivable	H	M	L	★
		20 General Processing	H	L	L	X
		21 Grant Application	M	L	L	X
		22 Allowable Costs & Expenditures	H	L	L	X
<b>6</b>	<b>Payroll</b>	23 Monitoring	M	L	L	X
		24 Reporting	H	L	L	X
		25 Payroll Disbursements	H	L	L	X
		26 Overtime Reporting	H	L	L	X
		27 Payroll Accounting & Reporting	H	L	L	X
<b>7</b>	<b>Human Resources</b>	28 Payroll Tax Filings	H	L	L	X
		29 Payroll Reconciliation	H	L	L	X
		30 Employment Requisition/Hiring	H	L	L	X
		31 Personnel Evaluation	H	L	L	X
		32 Termination	H	L	L	X
		33 Employee Attendance	H	L	L	X

**Northport-East Northport Union Free School District**

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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 Parameters		Risk Rating		Internal Audit Services		Business Cycle Review		Key Control Testing	
				19-20	20-21						
8	Benefits	34	Eligibility	H	L	L			X		
		35	Benefit Calculations	H	L	L			X		
		36	Patient Protection & Affordable Care Act	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		★			
		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	N/A	L					X
		46	Preventive Maintenance	M	N/A	L					X
		47	Coordination with Outside Vendors	M	N/A	L					X
11	Capital Projects	48	Construction Planning & Monitoring	H	L	L					X
		49	Capital Project Funding & Payments	M	L	L					X
		50	Recordkeeping & Reporting	M	L	L					X
12	Fixed Assets	51	Inventory/ Capitalization Policy	H	L	L					X
		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		★			
		55	Inventory and Purchasing	M	L	L		★			
		56	Free & Reduced Meals	M	L	L		★			
		57	Federal and State Reimbursement	H	L	L		★			
		58	Financial Reporting & Monitoring	H	L	L		★			
14	Extraclassroom Activity Fund	59	General Controls	H	M	M					X
		60	Revenue	H	M	M					X
		61	Expenditures	M	M	M					X
		62	Reporting	M	L	L					X

**Northport-East Northport Union Free School District**  
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**Risk Rating and Internal Audit Plan (Continued)**

✓ = Internal Audit Services Provided  
★ = Business Cycle Review Complete

X = Proposed Business Cycle Review  
T = Proposed Key Control Testing

				RISK		INTERNAL SERVICES	
				19-20	20-21	19-20	20-21
15	Information System	63	Governance	H	L	L	★
		64	Inventory	H	L	L	★
		65	Network Security	H	L	L	★
		66	Application Security	H	L	L	★
		67	Physical Security	H	L	L	★
		68	Disaster Recovery	H	L	L	★
16	Cybersecurity	69	General Controls	H	L	L	X
		70	Information & Asset Security	H	L	L	X
		71	Vulnerability Assessment	H	L	L	X
		72	Incident Response & Recovery	H	L	L	X
17	Student Data Management	73	Registration & Enrollment	H	L	L	★
		74	Student Attendance	H	L	L	★
		75	Student Performance	H	L	L	★
		76	Student Eligibility	H	N/A	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	L	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	N/A	L	X
		91	Policy Management	H	N/A	L	X
		92	Claims Reporting	H	N/A	L	X

**Inherent Risk** - Inherent risk pertains to the overall school district industry. Inherent risk is the risk of a material misstatement may occur assuming the absence of internal controls.

**Control Risk** - Control risk pertains specifically to the Northport- East Northport Union Free 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*

**Cybersecurity**

1. Although the Information Technology Department provides formal training regarding cybersecurity, phishing email, social engineering, protecting personally identifiable information, and social media guidelines and related risks, it has not developed interactive training measures to assess its effectiveness and identify the need for retraining.
- *The Information Technology Department should establish interactive training procedures to assess how District employees respond to phishing or social engineering attacks. In the event that an employee does not comply with District procedures they should receive additional training to assist in the safeguarding of District and personally identifiable information. District employees should be scheduled to receive such training at regular intervals.*

*Status of Prior Year Recommendations*

We have performed follow-up internal audit services applicable to our previously issued risk assessment update report dated February 2020. The services we performed included observing and evaluating the implementation status of the District's action plan in respect to our prior risk assessment recommendations. The February 2020 risk assessment update identified eight (8) recommendations within four (4) distinct areas. The District has completed or taken action on the eight (8) recommendations as follows:

<b><u>Business Process</u></b>	<b><u>Complete</u></b>	<b><u>In-Process</u></b>	<b><u>Not Started</u></b>	<b><u>Total</u></b>
Human Resources	-	1	-	<b>1</b>
Food Service	2	-	-	<b>2</b>
Extraclassroom Activity Fund	-	2	-	<b>2</b>
Pupil Personnel Services	2	1	-	<b>3</b>
<b>Total</b>	<b>4</b>	<b>4</b>	<b>-</b>	<b>8</b>

**Human Resources**

- The Human Resource Department should consider implementing an exit checklist when an employee is terminated or leaves the District. The District should also utilize the exit checklist to document that all property in the custody of the employee including, but not limited to laptops, badges, keys, cell phone, etc. has been returned. The exit checklist will provide support that proper procedures are followed when employees are terminated.

**Status at April 2021: In-Process**

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**Food Service**

- In addition to the existing policies, documented procedures, and forms, the Food Service Department should formalize documented guidelines regarding monitoring dietary requirements, monitoring of participation and profitability, inventory processes, free and reduced meal application process, federal and state aid reimbursement process, and sales and cash management. The documented procedures should be reviewed and updated annually to maintain relevance and reflect regular changes in the facilities environment. The narratives attached to the Food Services internal audit report should serve as supplemental enclosures to the District's documented procedures.

**Status at April 2021: Complete**

- The District should consider exploring the full capabilities of the food service management software and implement a perpetual inventory system. A perpetual inventory system would allow the District to immediately identify inventory items that are running low and allow the District to investigate any discrepancies when a physical inventory is performed.

**Status at April 2021: Complete**

**Extraclassroom Activity Fund**

- The Board of Education should review the necessity of each club and eliminate any unnecessary and inactive clubs. (Those for which there has been no financial and operational activity during the prior two (2) fiscal periods). According to the Board of Education Policy, disposing of/re-allocating of remaining funds from a Club that no longer operates should be done in a consistent manner for each occurrence.

**Status at April 2021: In-Process**

- The District should consider having its internal auditors conduct a cycle audit to address the following:
  - Review and update, where needed, the District's Extraclassroom training, guidance and procedures handbook issued to all employees involved with Extraclassroom Activities.
  - Review the process of fundraising, deposits, disbursements, sales tax, and accounting procedures.
  - Assess student involvement and attendance, oversight of District approved club charters, active and inactive club activity, and job duties/functions related to employee stipends.

**Status at April 2021: In-Process**

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**Pupil Personnel Services**

- The Special Education Department should formalize documented guidelines regarding the STAC application processing, expenditure accounting, recordkeeping, state reporting, and review of year-end reimbursements. Procedures should be periodically reviewed to ensure that responsibilities are adequately performed at the District and comply with New York State Education regulations. The narratives and flowcharts attached to the Special Education internal audit report should serve as supplemental enclosures to the District's documented procedures.

**Status at April 2021: Complete**

- The Special Education Department should evaluate the user permissions currently assigned to each user, develop a process to verify that individual user access needs are compatible with the rights of the assigned groups, and update the permissions or groups as needed. This will ensure that individuals are assigned only those access rights needed to perform their job duties and will minimize the risk of unauthorized student enrollment or grade changes being made.

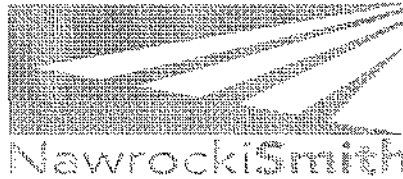
**Status at April 2021: In-Process**

- The calculation of service costs should be reviewed by someone other than the preparer. This review should include verification of each figure to the source documentation. Both the preparer and the reviewer should document their work on the calculation worksheet by initial or signing. This will enhance the accuracy of the District's STAC reimbursement process.

**Status at April 2021: Complete**

**EXHIBITS**

***Exhibit I***      History of Internal Audit Reports Issued



**Northport-East Northport Union Free School District  
History of Internal Audit Reports Issued**

◇ = Risk Assessment Complete    ★ = Business Cycle Review Complete  
 ✓ = Limited Testing on Business Process Provided    ◆ = Special Request Services Provided

Business Processes		2015	2016	2017	2018
1	<b>Risk Assessment</b>	Risk Assessment	◇	◇	◇
2	<b>Governance and Planning</b>	Governance Environment Control Environment / Policies & Proc.			
3	<b>Budget Development</b>	Budget Development Budget Monitoring & Reporting			
4	<b>Accounting &amp; Reporting</b>	Financial Accounting and Reporting External/Internal/Claims Auditing Fund Balance Management			★
5	<b>Revenue and Cash Management</b>	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			★
6	<b>Grants</b>	Online Banking			★
		Accounts Receivable			★
		General Processing			
		Grant Application			
		Allowable Costs & Expenditures			
7	<b>Payroll</b>	Monitoring			
		Reporting			
		Payroll Disbursements			
		Overtime Reporting			
		Payroll Accounting & Reporting			
		Payroll Tax Filings			
		Payroll Reconciliation			



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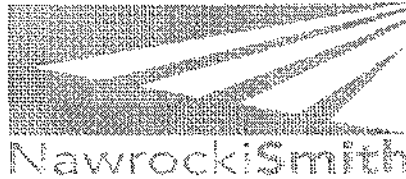
Internal Audit Reports Issued		Internal Audit Reports Issued
8	Human Resources	Employment Requisition/Hiring Personnel Evaluation Termination Employee Attendance
9	Benefits	Eligibility Benefit Calculations Patient Protection & Affordable Care Act Retiree Benefits ERS/TRS
10	Purchasing and Related Expenditures	PO System & Vendor Database ★ Purchasing Process Payment Processing Employee Reimbursements Credit Cards
11	Facilities Maintenance	Facilities Maint. & Work Order Proc. Custodial Overtime & Training Preventive Maintenance Coordination with Outside Vendors
12	Capital Projects	Construction Planning & Monitoring Capital Project Funding & Payments Recordkeeping & Reporting
13	Fixed Assets	Inventory/ Capitalization Policy Acquisition and Disposal Inventory Process & Recordkeeping
14	Food Service	Sales Cycle and System ★ Inventory and Purchasing ★ Free & Reduced Meals ★ Federal and State Reimbursement ★ Financial Reporting & Monitoring ★



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Audit Area		Audit Period		Audit Date	
				2013-12-31 to 2014-06-30	
15	Extraclassroom Activity Fund	General Controls			
		Revenue			
		Expenditures			
		Reporting			
16	Information System	Governance			★
		Inventory			★
		Network Security			★
		Application Security			★
		Physical Security			★
		Disaster Recovery			★
17	Cybersecurity	General Controls			
		Information & Asset Security			
		Vulnerability Assessment			
		Incident Response & Recovery			
18	Student Data Management	Registration & Enrolment			★
		Student Attendance			★
		Student Performance			★
		Student Eligibility			
19	Pupil Personnel Services	Budgeting and Planning			★
		STAC Reimbursement			★
		Medicaid Reimbursement			★
		RFP and Contracts			★
20	Transportation	Fleet Inventory and Maintenance			
		Bus Routing and Planning			
		Labor and Supervision			
		Contract Management			
		Federal and State Reimbursement			



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Business Process		Internal Audit	Year
21	<b>Safety &amp; Security</b>	Plan Development & Strategy	
		Building Access & Security System	
		Compliance and Incident Reporting	
		Safety & Security Monitoring	
22	<b>Insurance / Risk Management</b>	Actuary & Underwriting	
		Policy Management	
		Claims Reporting	