NawrockiSmith

Northport-East Northport
Union Free School District

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

February 2020

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 2019 Risk Assessment by performing certain internal audit procedures pertaining to the time period starting February 1, 2019 through January 31, 2020. 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/Capital Projects

- Fixed Assets
- Food Service
- Extraclassroom Activity Fund
- Information Systems
- Student Data Management
- Pupil Personnel Services
- Transportation
- Security and Safety
- Cybersecurity

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
April 28, 2020

NawrockiSmith

Northport-East Northport Union Free School District

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

February 2020

Table of Contents

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

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 fiscal year ending January 2020 and were carried out in order to determine an internal audit plan for calendar year 2020 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 Risk Assessment Update Summary

We have analyzed nineteen (19) Business Process areas within the District and have developed an internal audit plan based upon our assessment of each area. Each of the nineteen (19) 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 update risk assessment are summarized below and, in the tables, presented on pages 5 through 6. We have utilized a "Low," "Moderate," and "High" control risk rating assessment scale in our assessment of the District which is summarized below:

#	Business Process	Current Year Ratings				Recommendation(s)	Changes From Prior Year	
		Low	Moderate	High	Total		Category (*)	Count
1	Governance & Planning	2	-	-	2	-	"High" to "Low"	- 0.00%
2	Budget Development	2	-	-	2	-	"High" to "Moderate"	- 0.00%
3	Accounting and Reporting	3	-	-	3	-	"Moderate" to "Low"	1 0.00%
4	Revenue & Cash Management	11	1	-	12	-	"Low" to "Moderate"	1 0.00%
5	Grants	5	-	-	5	-	"Moderate" to "High"	- 0.00%
6	Payroll	5	-	-	5	-	Total	2 0.00%
7	Human Resources	4	-	-	4	1		
8	Benefits	5	-	-	5	-		
9	Purchasing & Related Expenditures	5	-	-	5	-		
10	Facilities/Capital Projects	4	-	-	4	-		
11	Fixed Assets	3	-	-	3	-		
12	Food Services	5	-	-	5	2		
13	Extraclassroom Activity	1	3	-	4	2		
14	Information Systems	6	-	-	6	-		
15	Cyber Security	4	-	-	4	-		
16	Student Data Management	3	-	-	3	-		
17	Pupil Personnel Services	4	-	-	4	2		
18	Transportation	5	-	-	5	-		
19	Safety & Security	4	-	-	4	-		
	Total	81	4	-	85	8		
	% of Total	95.29%	4.71%	0.00%	100.00%			

(*) Refer to pages 5 through 6 for business process rating changes.

- The District has completed or taken action on the thirteen (13) prior year risk assessment report recommendations as follows:

	Complete	In-Process	Not Started	Total
Recommendations	7	4	2	13

We have summarized below our work plan as a result of this risk assessment:

Cycle Reviews:
- Fund Balance Analysis
- Extraclassroom Activities
- Vendor Database Analysis

Other 2019/2020 Planned Internal Audit Services:
- External Audit Corrective Action Plan Monitoring
- Other Internal Audit Services at the Request of the District/BOE
- Special Education Cycle Recommendations Follow-Up
- Annual Risk Assessment Update as of February 2021

Risk Rating and Internal Audit Plan

√ = Internal Audit Services Provided   X = Proposed Business Cycle Review
★ = Business Cycle Review Complete   T = Limited Testing of Business Process

Business Process	#	Business Process Categories	Inherent		Control Jan-19	Control Jan-20	Change from PY	Prior Years	2020	Subsequent
1 Governance and Planning	1	Governance Environment	H		L	L	—			X
	2	Control Environment / Policies & Procedures	H		L	L	—			X
2 Budget Development	3	Budget Development	H		L	L	—			X
	4	Budget Monitoring & Reporting	H		L	L	—			X
3 Accounting & Reporting	5	Financial Accounting and Reporting	H		L	L	—		X	
	6	External/Internal/Claims Auditing	H		L	L	—			
	7	Fund Balance Management	H		L	L	—		X	
4 Revenue and Cash Management	8	Real Property Tax	M		L	L	—	★		
	9	State Aid	H		L	L	—	★		
	10	Out of District Tuition/Reimbursable Expenses	M		L	L	—	★		
	11	Use of Facilities	L		L	L	—	★		
	12	Donations	M		L	L	—	★		
	13	Vending Machines	H		M	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	—	★		
	18	Online Banking	H		L	L	—	★		
	19	Accounts Receivable	H		M	M	—	★		
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	L	—			X
7 Human Resources	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
8 Benefits	34	Eligibility	H		L	L	—			X
	35	Benefit Calculations	H		L	L	—			X
	36	Patient Protection and 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	—			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

Risk Rating and Internal Audit Plan

√ = Internal Audit Services Provided	X = Proposed Business Cycle Review
★ = Business Cycle Review Complete	T = Limited Testing of Business Process

	Business Process		Business Process Categories	Inherent	Control		Change from PY	Prior Years	2020	Subsequent
					Jan-19	Jan-20				
10	Facilities/Capital Projects	44	Facilities Maintenance & Work Order Process	H	L	L	—			X
		45	Construction Planning & Monitoring	M	L	L	—			X
		46	Capital Project Funding & Payments	M	L	L	—			X
		47	Recordkeeping & Reporting	M	L	L	—			X
11	Fixed Assets	48	Inventory/ Capitalization Policy	H	L	L	—			X
		49	Acquisition and Disposal	H	L	L	—			X
		50	Inventory Process & Recordkeeping	H	L	L	—			X
12	Food Service	51	Sales Cycle and System	M	L	L	—	★		
		52	Inventory and Purchasing	M	L	L	—	★		
		53	Free & Reduced Meals	M	L	L	—	★		
		54	Federal and State Reimbursement	H	L	L	—	★		
		55	Financial Reporting & Monitoring	H	L	L	—	★		
13	Extraclassroom Activity Fund	56	General Controls	H	L	M	▲		X	
		57	Revenue	H	M	M	—		X	
		58	Expenditures	M	M	M	—		X	
		59	Reporting	M	L	L	—		X	
14	Information System	60	Governance	H	L	L	—	★		
		61	Inventory	H	L	L	—	★		
		62	Network Security	H	L	L	—	★		
		63	Application Security	H	L	L	—	★		
		64	Physical Security	H	L	L	—	★		
		65	Disaster Recovery	H	L	L	—	★		
15	Cyber Security	66	General Controls	H	L	L	—			X
		67	Information & Asset Security	H	L	L	—			X
		68	Vulnerability Assessment	H	L	L	—			X
		69	Incident Response & Recovery	H	L	L	—			X
16	Student Data Management	70	Registration & Enrolment	H	L	L	—	★		
		71	Student Attendance	H	L	L	—	★		
		72	Student Performance	H	L	L	—	★		
17	Pupil Personnel Services	73	Budgeting and Planning	H	L	L	—	★		
		74	STAC Reimbursement	H	L	L	—	★		
		75	Medicaid Reimbursement	H	L	L	—	★		
		76	RFP and Contracts	H	L	L	—	★		
18	Transportation	77	Fleet Inventory and Maintenance	H	L	L	—			X
		78	Bus Routing and Planning	H	L	L	—			X
		79	Labor and Supervision	H	L	L	—			X
		80	Contract Management	H	L	L	—			X
		81	Federal and State Reimbursement	H	L	L	—			X
19	Safety & Security	82	Plan Development & Strategy	H	L	L	—		X	
		83	Building Access & Security System	H	L	L	—		X	
		84	Compliance and Incident Reporting	H	L	L	—		X	
		85	Safety & Security Monitoring	H	L	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.

Risk Assessment Observations and Recommendations

Current Year Observations and Recommendations

Human Resources

1. The District does not utilize an exit checklist when employees are terminated or separate from the District. An exit checklist would document the tasks that must be completed and property to be returned when an employee is terminated.

   > *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.*

Food Service

2. The District adopted Board approved policies, maintains employee job descriptions, documented guidelines regarding cash receipts and end of year closing procedures and has developed standardized forms. The narratives attached to the Food Services internal audit report describes the procedures carried out by the Food Service Department regarding monitoring dietary requirements, monitoring of participation and profitability, inventory processes, the free and reduced meal application process, federal and state aid reimbursement process, and sales and cash management.

   > *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.*

3. The Head Cooks performs monthly inventory counts during the first week of the following month. The food inventory count is based on the ordering unit. In the event that there is a partial ordering unit, the Head Cook counts each individual item and records that amount on the standardized inventory listing. This inventory system is not a perpetual inventory to account for sales and purchases on an on-going basis.

> *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.*

Extraclassroom Activity

4. Based upon our analysis of the Extraclassroom Activity Financial Statements we noted that certain clubs were financially inactive during the last two (2) fiscal years.

   > *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.*

5. Based on the external audit management letter several cash disbursements and cash receipts did not have properly supporting documentation and did not show student involvement.

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

Pupil Personnel Services

6. The District has adopted Board approved policies and maintains documented guidelines regarding service referrals, special education programs, committee meetings, evaluations, annual reviews and placements, safeguards, record access and confidentiality. Standardized forms document the flow of information between the building level, Special Education Office and Business Offices. The narratives attached to the Special Education internal audit report describe the procedures carried out by the Special Education Department regarding the STAC application processing, expenditure accounting, recordkeeping, state reporting, and review of year-end reimbursements.

   > *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.*

7. We noted user accounts that either have generic logins or could not be traced to the District's active employee listing.

   > *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.*

8. We conducted a comparative analysis of the service costs reported on the 2017/2018 Automated Verification Listings to the amounts reported on the service provider invoices and STAC applications. We noted one instance in which the amount verified did not match the amount per the service provider invoices.

   > *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 of Prior Year Recommendations

We have performed follow-up internal audit services applicable to our previously issued risk assessment update report dated February 2019. 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 2019 risk assessment update identified thirteen (13) recommendations within eight (8) distinct areas. The District has completed or taken action on the thirteen (13) recommendations as follows:

Business Process	Complete	In-Process	Not Started	Total
Revenue & Cash Management	1	-	-	1
Payroll	-	-	1	1
Human Resources	-	2	-	2
Facilities and Capital Projects	-	1	-	1
Fixed Assets	1	-	-	1
Student Data Management	4	-	-	4
Safety & Security	-	-	1	1
Cybersecurity	1	1	-	2
Total	7	4	2	13

Revenue and Cash Management

> The District should assign a second individual to review the accuracy of out of district tuition and COBRA insurance bills. The review process should include a verification that the invoice amounts agree to the source documents. The individual responsible for reviewing the invoices should also ensure that gaps in invoice numbers are tracked and noted so as to prevent duplicate billings and lost invoices.

Status at February 2020: Complete

Payroll

➤ The District should explore the capabilities of the nVision application to issue an annual salary notice to all employees indicating their respective earnings for each current fiscal year. A copy of the employee salary notice should be provided to the employee to sign indicating his/her acknowledgment and a copy should be maintained in the employee's file. When a formal process exists to document authorized salaries and applicable changes, the opportunity for fraudulent or erroneous payroll changes to occur without detection decreases.

Status at February 2020: Not Started

Human Resources

➤ The District should explore the cost-benefit options of conducting evaluations for non-instructional staff on an electronic platform. This will assist the Human Resource Department in standardizing its employee evaluation process in identifying employees' strengths and weaknesses, documenting personnel decisions (including promotions, layoffs, and transfers), and meet legal requirements.

Status at February 2020: In-Process

➤ The District should explore the full capabilities of the employee attendance software, AESOP, and implement a process whereby all employee leave requests and approvals are documented and processed through the existing application. As an alternative, the District should explore the cost-benefit options of implementing the "Employee Self Service Portal" from nVision that will directly communicate with the District's financial application. These controls will assist employees to obtain pre-approval from their building level supervisors for their vacation, personal business, maternity, military, jury duty, extended sick, and conference leave day requests in a consistent manner. These electronic platforms will also assist the District in detecting unapproved leave request and providing effective operating planning.

Status at February 2020: In-Process

Facilities and Capital Projects

➤ The Facilities Department should finalize its preventative maintenance program to improve the equipment useful life cycle and prevent excessive depreciation or impairments. The preventive maintenance schedule should include the manufacturer's recommended maintenance for equipment, including any warranty documentation on breakdown or failures, owner's manuals, drawings and installation documents. The preventive maintenance should also include estimated costs for labor hours and applicable supplies to monitor against the actual activity. This will assist in increasing its controls over the timely completion of the scheduled routine service calls and ensure that preventative maintenance inspections are completed in a timely manner.

Status at February 2020: In-Process

Fixed Assets

➤ The District should assign an employee separate from the Business Office and the Department Heads to conduct walk-through observations and verify whether the fixed asset tags are properly affixed to the equipment. The observation function should be conducted on an annual basis and the results should be documented and communicated to the Assistant Superintendent for Business. Any exceptions should be investigated, and corrective action should be implemented in a timely manner.

Status at February 2020: Complete

Student Data Management

➤ In addition to the existing forms, the Central Registration Office and Office of Technology should develop documented guidelines regarding the monitoring and auditing of student enrollment, student attendance, student performance, and granting user permissions and monitoring user access within the District's student data management system. Procedures should be periodically reviewed to ensure that responsibilities are adequately performed at the District. The narratives and flowcharts attached to the internal audit report should serve as guidance to the District's documented procedures.

Status at February 2020: Complete

➤ Upon development of audit logs to monitor the student registration, attendance, and performance information, the District should designate an individual separate from the Central Registration Office to periodically review the student registration, attendance, and performance information and determine appropriateness. Applications normally contain multiple audit logs or exception reports that can be reviewed to ensure individuals are making only authorized changes in the application. These audit logs and exception reports provide a mechanism for individual accountability and for management to reconstruct events, if necessary.

Status at February 2020: Complete

➤ All Teachers should submit the standardized Change Request Form when requesting a student grade change. The Principals should not accept any other forms of requests and should return incomplete forms to the applicable Teacher for re-submission. The Principals should review and sign off on the Student Grade Change Forms and submit the approval to the individuals who have access to eSchool to make changes subsequent to the close of marking periods. This will enhance the controls surrounding the review process of student grade changes.

Status at February 2020: Complete

➤ The Office of Technology should evaluate the user permissions currently assigned to each user group, develop a process to verify that individual users' 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 February 2020: Complete

Safety & Security

> The District should establish a process of reconciling the cardholder listing from the building access security software to the active employee listing from nVision at the end of each fiscal year and update the cardholder database by inactivating the employees who no longer are employed with the District. This will enhance the internal control over building access and will limit access during normal school operations and sessions to active employees only.

Status at February 2020: Not Started

Cybersecurity

> The District should include within its Disaster Recovery Plan an incident response plan to address cybersecurity and breach notification. The incident response plan should include a crisis management and communication plan that involves employees/individuals who handle PII incident response and forensics, where warranted. This should enable sufficient business continuity in event of a cybersecurity breach.

Status at February 2020: Complete

> The District should develop and provide periodic cybersecurity awareness training for all employees including new hires, Information Technology Department, and job positions that handle PII. The training should explain the proper rules of behavior for using information technology systems, the insider type of threats from a cybersecurity perspective, and the implications of a cybersecurity breach. The training should also include guidance on the use of social media, Bring Your Own Device ("BYOD"), and how to respond to a phishing or ransomware attacks.

Status at February 2020: In-Process

Exhibits

Exhibit I   History of Internal Audit Reports Issued

NawrockiSmith

Northport-East Northport Union Free School District
Internal Audit - Nawrocki Smith
History of Internal Audit Reports Issued
Exhibit 1

Report Type	(*) 2012	(*) 2013	(*) 2014	(*) 2015	(*) 2016	2018	2019	2020
Cycle Reviews								
Benefits	√	-	-	-	-	-	-	-
Extraclassroom Activity Funds	-	√	-	-	-	-	-	-
Fixed Assets	-	-	-	√	-	-	-	-
Food Service	-	-	√	-	-	-	√	-
Governance and Planning	-	-	√	-	-	-	-	-
Human Resources	-	-	-	-	√	-	-	-
Information Systems	√	-	-	-	-	√	-	-
Payroll	-	-	-	-	√	-	-	-
Special Education	-	-	-	-	-	-	-	√
Purchasing and Accounts Payable	-	-	-	√	-	-	-	-
Revenue and Cash Management	-	√	-	-	-	√	-	-
Student Data Management	-	-	-	-	-	-	√	-
Risk Assessment	-	√	√	√	√	√	√	√

(*) Prior Internal Auditor