

Northport-East Northport Union Free School District

Risk Assessment Update Report



For the Period Ending

December 31, 2013

**Northport-East Northport Union Free School District
Risk Assessment Update Report
For the Period Ending December 31, 2013**

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Board of Education
Northport-East Northport Union Free School District
Northport, NY 11768

We have completed our risk assessment update of the Northport-East Northport Union Free School District (the "District") for the period ending December 31, 2013. 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, 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 designated 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.

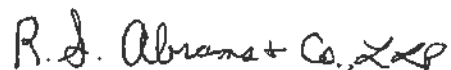
As noted, the purpose of our engagement was to assist you in improving the process by which you monitor and manage the risks that face your District. However, it is ultimately your responsibility to assess the adequacy of your risk management system.

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 as 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,

A handwritten signature in dark ink that reads "R.S. Abrams & Co., LLP". The signature is written in a cursive, flowing style.

R.S. Abrams & Co., LLP
February 14, 2014

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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 December 31, 2013, including reports on information technology and health benefits and retiree insurance, to determine if relevant controls have been put in place based on those 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 involved 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 which 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.

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We have summarized our assessment of inherent risk and control risk for the current and prior year, as well as our 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 processes we are proposing for period ending December 31, 2014:

Extensive System Reviews:

Period Ending December 31, 2013:

- Extra Classroom Activity Fund
- Cash Management

Period Ending December 31, 2012:

- Information Technology
- Health Benefits and Retiree Health Insurance

Extensive System Proposed:

Period Ending December 31, 2014:

- Governance and Planning
- Food Service Operations

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High Risk Items

Status of Prior Year Findings

Based on our current year review the prior year high risk finding has been lowered to low risk.
See low risk items for more details.

Current Year Review

Based on our current year review there were no areas determined to be high risk.

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Moderate Risk Items

Status of Prior Year Findings

ACCOUNTING AND REPORTING

FUND BALANCE MANAGEMENT

Previous Control Risk Level: Moderate (M)

Prior Year Findings: During our prior year risk assessment we noted that formal fund balance projections were not provided to the Board on a monthly basis.

Current Year Status: During our risk assessment update we noted that formal fund balance projections were not provided to the Board on a monthly basis. We also noted the District's school lunch fund had an operating deficit in the 2012-2013 school year. We recommend that the Board be provided with formal fund balance projections on a monthly basis starting in February 2014 as recommended by the NYS Comptroller to further assist the Board of Education in carrying out their fiscal oversight responsibilities.

As such, we continue to assessment our level of control risk as moderate.

Updated Control Risk Level: Moderate (M)

GRANTS

GENERAL PROCESSING AND MONITORING

Previous Control Risk Level: Moderate (M)

Prior Year Findings: During our prior year risk assessment we noted the following regarding the District's grant processing and monitoring processes:

- The District did not have several Board approved policies including, but not limited to, *Availability of Alternative Format Instructional Materials for Students with Disabilities, Districtwide and Statewide Assessments of Students with Disabilities, and Public Report on Revisions to District Policies, Practices and Procedures Upon a Finding of Significant Disproportionality*, which are legally required as per New York State Law 8 NYCRR §200.2.

Current Year Status: During our risk assessment updated we noted that the District does not have several Board approved policies including, but not limited to, *Availability of Alternative Format Instructional Materials for Students with Disabilities, Districtwide and Statewide Assessments of Students with Disabilities, and Public Report on Revisions to District Policies, Practices and Procedures Upon a Finding of Significant Disproportionality*, which are legally required as per New York State Law 8 NYCRR §200.2.

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As such, we continue to assess control risk level as moderate.

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

PURCHASING AND RELATED EXPENDITURES
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TRAVEL AND CONFERENCES

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

Prior Year Findings: During our prior year risk assessment we noted the following regarding the District's travel and conferences process:

- The District had not adopted formal policies surrounding meal and refreshments at meetings/trainings/conferences that are sponsored by the District as recommended by the State Comptroller.
- The District was transitioning to generating purchase orders prior to employees attending conferences.

Current Year Status: During our risk assessment update we noted the following regarding the District's travel and conferences process:

- The District has not adopted formal policies surrounding meal and refreshments at meetings/trainings/conferences that are sponsored by the District as recommended by the State Comptroller.
- Our testing revealed instances where purchase orders were not being utilized prior to employees attending conferences.

As such, we continue to assess control risk as moderate.

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

FOOD SERVICE OPERATIONS

SALES CYCLE

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

Prior Year Findings: During our prior year risk assessment we noted the following regarding the District's food service sales cycle processes:

- The District had not developed and adopted a meal charge policy for students who forgot their money or did not have sufficient funds in their meal accounts as recommended by the New York State Comptroller.

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- The School Lunch Director did not perform surprise visits as cash was being collected to observe the cashiers as they were counting the daily sales and entering the cash receipts data into the POS system.
- The District did not have a policy statement for its lunch program that sets forth the conditions that must be followed for the District to maintain participation in the National School Lunch Program.

Current Year Status: During our risk assessment update we noted the following regarding the District's food service sales cycle processes:

- The District has not developed and adopted a meal charge policy for students who forget their money or do not have sufficient funds in their meal accounts as recommended by the New York State Comptroller.
- The District does not have a policy statement for its lunch program that sets forth the conditions that must be followed for the District to maintain participation in the National School Lunch Program.

However, we noted starting in the Fall of 2013 the School Lunch Director performs surprise visits to observe cash procedures and kitchen operations.

As such, we continue to assess control risk level as moderate.

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

INFORMATION TECHNOLOGY

GOVERNANCE

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

Prior Year Findings: During our prior year risk assessment we noted the District had not adopted a computer controls policy related to, but not limited to segregation of duties, report generation and approval, data input, passwords and permissions, remote access and data backup.

Current Year Status: During our risk assessment update we noted the District has not adopted a computer controls policy related to, but not limited to segregation of duties, report generation and approval, data input, passwords and permissions, remote access and data backup.

As such, we continue to assess our level of control risk as moderate.

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

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Current Year Review

GOVERNANCE AND PLANNING

GOVERNANCE AND CONTROL ENVIRONMENT

Current Control Risk Level: Moderate (M)

Reason for Risk Level: We have assessed the control risk for the District's governance and control environment as moderate based on the following reason:

- The District has not adopted the following legally required policies per the New York State School Boards Association:
 - Equal Opportunity
 - Annual District Election and Budget Vote
 - Interpreters for Hearing Impaired Parents
 - Equivalence in Instructional Staff and Materials
 - Display of the Flag
 - Availability of Alternative Format Instructional Materials for Students with Disabilities
 - Districtwide and Statewide Assessments of Students with Disabilities
 - Public Report on Revisions to District Policies, Practices and Procedures Upon a Finding of Significant Disproportionality
 - Special Education Personnel Qualifications and Training
 - Alcohol & Drug Testing of Bus Drivers
 - Staff Complaints and Grievances
 - Drug-Free Workplace
 - Bilingual / ESL Instruction

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Low Risk Items

Status of Prior Year Findings

EXTRACLASSROOM ACTIVITY FUND

CASH, CASH RECEIPTS AND DISBURSEMENTS

Previous Control Risk Level: High (H)

Prior Year Findings: During our prior year risk assessment we noted the following regarding the District's extraclassroom activities cash, cash receipts and disbursements processes:

- Compliance with the proper filing of IRS form 1099 for applicable vendors was not monitored.
- Pre-numbered pre-printed duplicate copy payment orders when requesting a disbursement check to be issued are not utilized as suggested by Finance Pamphlet 2.
- New York State sales tax compliance was not always monitored by all faculty club advisors when making purchases from outside vendors and when the clubs are involved in various fund raising and social activities.
- Invoices and/or receipts were not properly cancelled after payment to prevent potential duplicate payments.
- Pre-numbered pre-printed duplicate copy cash receipts or activity treasurer receipts were not issued when collecting funds as suggested by Finance Pamphlet 2.
- Sufficient documentation, such as photocopies of checks, to support cash receipts was not maintained.

Current Year Status: During our risk assessment update we noted the following regarding the District's extraclassroom activities cash, cash receipts and disbursements processes:

- Compliance with IRS guidelines regarding the filing of IRS Form 1099 for vendors that the District does business with is being monitored.
- When requesting a disbursement check pre-numbered pre-printed duplicate copy payment orders are issued as suggested by Finance Pamphlet 2.
- Invoices and/or receipts are properly cancelled after payment to prevent potential duplicate payments.
- When collecting funds pre-numbered pre-printed duplicate copy cash receipts are being issued as suggested by Finance Pamphlet 2.
- Sufficient documentation, such as photocopies of checks, to support cash receipts is being maintained.
- New York State sales tax compliance is being monitored by faculty club advisors when making purchases from outside vendors.

However, we noted the District does not have a Board policy to address advance payments to faculty advisors.

Based on the above factors, we lowered our assessment level of control risk from high to low.

Updated Control Risk Level: Low (L)

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INFORMATION TECHNOLOGY

NETWORK SECURITY

Control Risk Level: Moderate (M)

Prior Year Findings: During our prior year risk assessment we noted the following regarding the District's network security processes:

- The District did not have procedures in place to lock out users after a certain number of failed logon attempts.
- The District did not require network passwords be changed periodically to reduce the risks involved with unauthorized access.

Current Year Status: During our risk assessment update we noted that the District has procedures in place to lock out users after a certain number of failed logon attempts. In addition, the District requires network passwords be changed periodically to reduce the risks involved with unauthorized access.

Based on the above factors, we lowered our assessment level of control risk from moderate to low.

Updated Control Risk Level: Low (L)

Current Year Review

GOVERNANCE AND PLANNING

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 proper controls in place surrounding budget transfers; including proper authorizations, segregation of duties between the initiation, authorization and recording of budget transfers, as well as recording budget transfers after appropriate approvals have been obtained.
- The District utilizes a *Transfer of General Fund Appropriations* form to initiate the transfer in the accounting information system, which facilitates the initiators and approvers signatures.

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- 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.

BUDGET DEVELOPMENT AND 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 development and 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.

ACCOUNTING AND REPORTING

FINANCIAL ACCOUNTING, REPORTING AND OVERSIGHT

Control Risk Level: Low (L)

Reason for Risk Level: We have assessed the level of control risk as low for the District's financial accounting, reporting and oversight processes based on the following reasons:

- All journal entries are approved by the Assistant Superintendent for Business.
- All financial transactions have adequate supporting documentation and are posted on a timely basis.
- The District utilizes *Finance Manager* as their accounting information system which integrates the major business operations such as payroll, purchasing, account payables, budget management and general ledger maintenance.
- The District prepares Treasurer's reports, revenue status reports and appropriation status reports on a monthly basis for presentation at the Board meetings.
- Treasurer's reports, revenue status reports and appropriation status reports are reviewed by the Assistant Superintendent for Business at a minimum, on a monthly basis and any unusual balances are investigated and resolved.

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AUDITING

Control Risk Level: Low (L)

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

- The District has adopted formal Board policies to outline the responsibilities of the internal auditor, claims auditor and external auditor.
- The District has appointed an independent external auditor, claims auditor, and internal auditor in accordance with State laws.
- Request for proposals have been performed for the retention and appointment of the independent external auditor and/or internal auditor.
- Management of the District is diligent in responding to audit findings within the required time frame by filing a corrective action plan.
- Audit adjustments are questioned and reviewed prior to recording and any supporting documentation is obtained from the external auditor.
- The Board accepts, by resolution, the independent auditor's report annually, which is in compliance with laws and regulations.

CASH RECEIPTS

COLLECTION & POSTING OF RECEIPTS

Control Risk Level: Low (L)

Reason for Risk Level: We have assessed the level of control risk as low for the District's collection and posting receipts processes based on the following reasons:

- The District compares the bank authenticated deposit slips and the log of incoming cash receipts to the cash receipts per *Finance Manager* to verify that all receipts recorded in the log have been appropriately deposited and recorded.
- The District issues a preprinted, pre-numbered treasurer's receipt for all incoming receipts.
- The comparison of bank authenticated deposit tickets to the log of incoming cash receipts to ensure accuracy is documented.
- The District performs periodic spot checks at all District locations collecting cash receipts to verify that miscellaneous cash receipts, such as lost text book fees, are being properly collected at the building level. However, this review is not documented.
- Our testing of cash receipts revealed no instances of non-compliance with the District's policies and procedures as outlined above.

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CASH MANAGEMENT

BANK RECONCILIATIONS

Control Risk Level: Low (L)

Reason for Risk Level: We have assessed the level of control risk as low for the District's bank reconciliations processes based on the following reasons:

- The Treasurer prepares a monthly bank reconciliation report which is reviewed by the Assistant Superintendent for Business.
- Outstanding checks are reviewed regularly by the Treasurer to ensure the proper handling of stale dated checks.
- The Treasurer investigates bank transfers to determine that both sides of the transaction have been properly recorded on the books.
- The monthly bank reconciliations and *Treasurer's Report* are prepared on a timely basis.
- A sample of bank reconciliations were reviewed noting the book balance agreed to the trial balance account with no discrepancies.

REVENUE & BILLINGS

TUITION & HEALTH SERVICES CONTROLS

Control Risk Level: Low (L)

Reason for Risk Level: We have assessed the control risk for the District's tuition and health services as low based on the following reasons:

- The account clerk in the business office prepares the invoices for out of District tuition utilizing a DSS-2999, which lists the foster students attending the District.
- The per pupil rate utilized by the District is in the non-residence tuition rate as provided by the NYS Education Department.
- Unpaid invoices are tracked by the District and followed up on by sending notices or making telephone calls to the other Districts after the invoices remain outstanding in excess of one month.

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GRANTS

ALLOWABLE COSTS & COMPLIANCE

Control Risk Level: Low (L)

Reason for Risk Level: We have assessed the level of control risk for the District's grant allowable costs and compliance processes as low based on the following reasons:

- The District ensures that proper documentation is maintained for employees whose salaries are charged to grants.
- The District requires that personnel activity reports (A-87's) are prepared for employees that are charged to the District's grants, in accordance with federal requirements.
- The District's external auditors perform a "single audit" as required under federal guidelines to test allowable costs and compliance.
- The District requires written contracts with the approved special education providers (ASEPs) which provides for a vendor relationship between the District and the ASEP.
- The District requires that ASEPs provide the District with an expense report at year-end which is reviewed by the appropriate administrator.
- There is a proper level of review and approvals in place to verify that the expenditures for the grants are allowable and are in compliance with grant agreements.

BENEFITS

ELIGIBILITY & CALCULATIONS

Control Risk Level: Low (L)

Reason for Risk Level: We have assessed the level of control risk as low for the District's benefit calculations processes based on the following reasons:

- The District provides all new hires with the appropriate paperwork regarding benefits, which includes the required notification of the right to join the retirement system.
- Administrator fringe benefits are verified to the administrator's contracts, which are Board approved and all fringe benefits are reviewed and approved by a responsible administrator.
- The District contracts with a compliance agent (OMNI) regarding the District's 403(b) benefits, including benefit eligibility.

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CAPITAL ASSETS

ACQUISITION, DISPOSAL AND CAPITALIZATION POLICY

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

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

- The District has adopted policy No. 3440, *Capitalization of District Assets* that outlines capitalization thresholds for GASB Statement 34 inventory purposes and for tagging and tracking purposes, useful lives requirements and depreciation methods.
- The District has adopted policy No. 3440.1, *Disposal of School Property*, which outlines the procedures that the District must follow regarding disposals of such items.
- After capital assets are determined to be obsolete, all disposals are provided to the Board of Education to be formally approved as obsolete.

INFORMATION TECHNOLOGY

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 District has designated the Administrator of Technology as the system administrator for *Finance Manager*.
- The District's accounting information system is only accessible by password, which is required to be changed every 90 days.
- The District utilizes BOCES to perform a nightly backup of the *Finance Manager* data.

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DISASTER RECOVERY

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

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

- The District has a formal written *Disaster Recovery Plan* in place 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 performs various backups of sensitive District data utilizing tapes which is performed nightly and stored in the administration building.

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Corrective Action Plan

The District is required to prepare a corrective action plan in response to any findings contained in the internal audit reports. As per Commissioner's Regulations §170.12, a corrective action plan, which has been approved by the Board, should be submitted to the State Education Department within 90 days of the receipt of a final internal audit report.

The approved corrective action plan and a copy of the respective internal audit report should be sent to the following address:

New York State Education Department
Office of Audit Services, Room 524 EB
89 Washington Avenue
Albany, New York 12234
Attention: John Cushin

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Assessment Of Risk and Testing Plan
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Appendix A

Legend	
✓	Extensive system process review completed
■	Extensive system process review proposed
H = High M = Moderate L = Low	

BUSINESS PROCESSES & SUBPROCESSES	Inherent Risk		Control Risk		Audit Plan		
	12/31/12	12/31/13	12/31/12	12/31/13	2012	2013	2014
GOVERNANCE & PLANNING							
Governance and Control Environment	H	H	L	M			■
Budget Development and Administration	H	H	L	L			■
Budget Transfers	L	L	L	L			
Open Meetings Law	L	L	L	L			
ACCOUNTING & REPORTING							
Financial Accounting and Reporting	H	H	L	L			
Auditing	M	M	L	L			
Fund Balance Management	H	H	M	M			
GASB Statement 54	L	L	L	L			
CASH RECEIPTS							
Collection & 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	M	M			
Grant Application	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			
HEALTH BENEFITS & RETIREES HEALTH							
Eligibility	M	M	L	L	✓		
Benefits Calculations	M	M	L	L	✓		
Retiree Health Insurance	H	H	L	L	✓		
PURCHASING & RELATED EXPENDITURES							
Purchasing Process and Purchase Order System	H	H	L	L			
Payment Processing	H	H	L	L			
Travel and Conferences	H	H	M	M			

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Appendix A

Legend	
✓	Extensive system process review completed
■	Extensive system process review proposed
H = High M = Moderate L = Low	

BUSINESS PROCESSES & SUBPROCESSES	Inherent Risk		Control Risk		Audit Plan		
FACILITIES & CAPITAL PROJECTS	12/31/12	12/31/12	12/31/12	12/31/13	2012	2013	2014
Facilities Maintenance	H	H	L	L			
Construction Planning and Monitoring	M	M	L	L			
Final Building Projects Reports	H	H	L	L			
CAPITAL ASSETS	12/31/12	12/31/12	12/31/12	12/31/13	2012	2013	2014
Acquisition, Disposal and Capitalization Policy	H	H	L	L			
Inventory Tracking	H	H	L	L			
FOOD SERVICE OPERATIONS	12/31/12	12/31/12	12/31/12	12/31/13	2012	2013	2014
Federal and State Reimbursement	M	M	L	L			■
Sales Cycle	H	H	M	M			■
Inventory and Purchasing	M	M	L	L			■
Eligibility Verification	M	M	L	L			■
Vending Machines	H	H	L	L			■
EXTRA CLASSROOM ACTIVITY FUND	12/31/12	12/31/12	12/31/12	12/31/13	2012	2013	2014
General Controls	H	H	L	L		✓	
Cash, Cash Receipts and Disbursements	H	H	H	L		✓	
INFORMATION TECHNOLOGY	12/31/12	12/31/12	12/31/12	12/31/13	2012	2013	2014
Governance	M	M	M	M	✓		
Network Security	H	H	M	L	✓		
Financial Application Security	H	H	L	L	✓		
Disaster Recovery	H	H	L	L	✓		
Permissions	H	H	L	L	✓		
STUDENT RELATED DATA AND SERVICES	12/31/12	12/31/12	12/31/12	12/31/13	2012	2013	2014
Student Attendance	H	H	L	L			
Student Performance Data	H	H	L	L			
Student Security and Safety	H	H	L	L			
TRANSPORTATION SERVICES	12/31/12	12/31/12	12/31/12	12/31/13	2012	2013	2014
Student Transportation	M	M	L	L			
Transportation Contracts	L	L	L	L			
Transportation State Aid	M	M	L	L			
STUDENT SERVICES	12/31/12	12/31/12	12/31/12	12/31/13	2012	2013	2014
STAC	H	H	L	L			
Medicaid	H	H	L	L			