
ROSLYN

PUBLIC SCHOOLS

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To whom it may concern:

Below, please find the District's response to findings and recommendations of the Risk Assessment Report, which was performed by the district's internal auditors Nawrocki Smith, LLP.

The Roslyn Union Free School District hereby submits a Corrective Action Plan for the Risk Assessment Report which is required under Section 170.12 of the Regulations of the Commissioner of Education in response to issues identified in the 2020/2021 Risk Assessment Report provided to the district by our internal auditors. Please note that the information below is intended to ensure that the district properly accounts for the findings contained in the report titled "Roslyn Union Free School District, Initial Risk Assessment Pertaining to the Internal Controls of District Operations, June 2021."

Observation #1

We noted that the District does not reconcile cash receipts posted in Wincap to the cash receipts log book. Recommendation #1

We recommend that an individual outside of the cash receipt process reconcile cash receipts posted in Wincap to the log book to ensure all funds received have been deposited and recorded in the general ledger.

Response #1

The district will have a central office clerical staff member outside of the cash receipt process review the receipts posted in wincap to the log book and will confirm review by

entering the cash receipt number with initials for each entry in the log book. This will be implemented by June 30, 2022.

Observation #2

Per June 2017 Internal Audit Report: We noted that the District's policy manual is in the process of being revised, However the policies that have been completed and adopted by the Board have not yet been made available on the District's website. In addition, the new policies adopted have not been communicated to all employees. It should be noted that the District Clerk maintains a file of all current policies with revision histories and distributes newly adopted/revised policies to administrators after each Board of Education meeting.

Recommendation #2

We recommend that the District include in its website the complete policy manual and update on an ongoing basis as policies are revised. A hard copy of the manual should be available to employees who do not have access to a computer and should be updated as policies are revised. This will ensure that the District policy manual available is current and available to all employees.

Response #2

We are in the process of updating the policy manual. Approximately 90% of the policy has been updated. The Board is working with our attorneys to complete the rest of the manual. Completion of the policy manual and implementation on the district website is expected by the end of Summer 2022.

Observation #3

Per June 2019 Internal Audit Report: We noted that the payments to the Architect exceeded estimates based on construction cost. The Architect did appropriately calculate the fees in the Capital Budget spreadsheet and reimbursable expense are allowed as per the contract. However, additional "pre-Bond" fees were also billed by the Architect, We noted that the District is reviewing the payment of Architect's fees with Legal Counsel

Recommendation #3

We recommend that the District consult with Legal Counsel to clarify language in the contracts for professional services to reduce the risk that contract terms may be misinterpreted.

Status at June 2021: The District is working with Legal Counsel in addressing the prebond fees with the Architect. Response #3

The district has recently settled this matter with the architect and will be receiving \$450,000 in settlement of various claims that the district had against the architect.

Observation #4

Per March 2010 Internal Audit Report: We noted that the District's policies pertaining to Capital Projects/Facilities should be reviewed and updated if necessary. Specifically, the Financing Facilities Development Policy was adopted in December 1989 and the Facilities Planning and Plan Specifications and Construction Safety Policies were adopted in January 2002. Additionally, the District should consider developing more comprehensive policies, which include, but are not limited to:

- Facilities Development Goals

- Selection of Architect/Engineer
- Scope of Work and Cost Estimates
- Construction Contracts
- Bidding and Awards
- Change Orders

Recommendation #4

We recommend that the Board of Education review current Capital Projects/Facilities policies and consider additional policies mentioned above. We recommend that the District implement this recommendation as soon as possible.

Response #4

As noted above in Response # 2, we are in the process of updating the board policy manual and these policies are currently under review and are expected to be updated by the end of Summer 2022.

Observation #5

Per June 2020 Internal Audit Report: While the District does require third parties to document their compliance with the requirements of NYS Education Law Section 2-d before contracts are executed, the requirements are not included in contracts with vendors.

Recommendation #5

We recommend that the District work with legal counsel to develop a template contract rider or addendum for vendors to comply with NYS Education Law Section 2-d. This will enhance the controls surrounding data privacy and security,

Status as of June 2021: In Process, The District's legal counsel would not develop a contract template to be used for all agreements, and the District is looking into other options. Response #5

In regards to NYS Education Law Section 2-d, the District has appointed a Data Protection Officer with appropriate knowledge, training and experience to oversee data security and privacy. All third parties are approved for use in the district through various methods. A full review of the third parties Privacy Policy in regards to collection and storage of personal identifiable information, along with a working partnership with RIC 1 BOCES and the DPSS database, which identifies third parties that are being used throughout the partnering districts. This database reflects the privacy policies, and policy abstracts outlining what information is collected, why it is collected, how it is stored, how it is protected and how the information can be contested.

Continued conversations with counsel are ongoing along with a close partnership with the RIC 1 BOCES to ensure proper data transfer and protection are in place.

Additionally, any district vendor subscribed through a BOCES contract, is in compliance with NYS Ed Law Section 2-d as per their agreement.

Observation #6 Per June 2020 Internal Audit Report: We noted the following during our review of the Active Directory:

- One hundred forty two (142) users were inactive or retired employees.
- Fifty three (53) users were not listed on the active personnel listing

- Forty six (46) users were generic accounts

This can increase the risk of unauthorized access to the District's network. As a mitigating control, the network can only be accessed using a District-owned or authorized device.

Recommendation #6

We recommend that the District review the Active Directory at least quarterly to ensure separated employees have been inactivated on a timely basis. This will enhance controls surrounding the District's network security. The District has inactivated the users identified upon notification.

Status as of June 2021: In Process; the District is in the process of developing procedures to address this recommendation. Response #6

The technology department will continue to work closely with Human Resources to disable user accounts in a timely manner. Lab generic user accounts were disabled which greatly decreased non-active personnel user accounts. In regards to retired employees, many are active on our sub-teacher list.

Observation #7

Per June 2018 Internal Audit Report: We noted that the District's student data management system, Power School, does not have the ability to run audit logs. Therefore, we were unable to determine if processes such as grade or attendance changes were performed by the correct user. The New York State office of the Comptroller recommends ongoing review of audit logs by District Administration to ensure user actions are appropriate and authorized. Recommendation #7

We recommend that the District consider updating their system to one that has an audit log feature. An Administrator should review audit logs on a regular basis to ensure users are performing appropriate actions. This will also ensure compliance with the Comptroller's recommendations.

In addition, we recommend that the District include in the Acceptable Use policy or regulation how access to the PowerSchool System would be granted and monitored, The District should continue its thorough review of the user permissions as performed periodically.

Status as of June 2021 : In process. The District has contacted PowerSchool to develop audit log reports. PowerSchool is developing the requested reports, but did not indicate when the reports will be available. Response #7

Individual school districts and NYS BOCES offices have repeatedly requested our PowerSchool representatives for an upgrade to the Powerschool SIS to include audit log trails for the data input. We understand the importance of having audit log trails for our student data, especially for our demographics, grades and attendance. The Powerschool response is that they are working toward audit log tables but we do not have definitive time frame.

Observation #8

Per June 2019 Internal Audit Report: We noted that the District developed buildinglevel safety plans, however the following details were not included in the plans:

- Coordination of the building-level emergency response plan with the statewide plan for disaster mental health services to ensure the school has access to Federal, State and local mental health services in the event of a violent incident.
- Procedures for an annual review of the building-level emergency response plan and the conduct of drills and other exercises to test components of the buildinglevel emergency plan.
- Information about each local educational agency located within the district including school population, number of staff and transportation needs,

Recommendation #8

We recommend that the District review the items noted above and update the buildinglevel plans to include the information noted above. This will ensure that the District is in compliance with the NYSED Regulations of the Commissioner Section 155.17. Status as of June 2021: Complete. The District has included the items noted above in the building-level emergency plans.

Observation #9

Per June 2019 Internal Audit Report: We noted that one (1) school did not conduct a bus drill within the first seven (7) days of school during the 2017-2018 school year noted also that one (1) school did not conduct a bus drill within the first seven (7) days of school during the 2018-2019 school year.

Recommendation #9

We recommend that the District conduct the first bus drill within the first seven (7) days of school to ensure compliance with NYSED Regulations of the Commissioner Section 156.3.

Status as of June 2021: NS will review drills performed during the 2021-2022 school year as part of the Transportation Cycle.

Response #9 — Each building Principal along with the Transportation Department had been notified of the requirement to conduct the first bus drill within the first seven (7) days of school In addition, our internal auditors continue to monitor compliance.

Very truly yours,



Susan Warren

cc: Allison Brown
Edward Joyce

