



# Roslyn Public Schools

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*Allison Brown*  
*Superintendent of Schools*

January 30, 2025

Ira McCracken  
Chief of Municipal Audits  
Division of Local Government and School Accountability  
Office of the New York State Comptroller  
New York State Office Building, Room 3A10  
250 Veterans Memorial Highway  
Hauppauge, New York 11788

Re: Public Response to the Comptroller's Office  
Unit Name: Roslyn UFSD  
Audit Report Title: Information Technology Equipment Inventory Records  
Audit Report Number: 2024M-91

Dear Mr. McCracken:

This letter is sent in connection with the above-referenced audit. Please let this letter serve as the Roslyn Union Free School District's written audit response to the Information Technology Equipment Inventory Records Audit Report issued on January 15, 2025. The Roslyn Union Free School District (the "District") has received and reviewed the preliminary draft findings of the recent audit of the District's Information Technology Equipment Inventory Records, Report of Examination 2024M-91 issued by the Office of the State Comptroller ("OSC") (the "Draft Audit Report"). The audit period initially spanned July 1, 2022 through December 31, 2023 and was subsequently extended through May 15, 2024. The District wishes to express its thanks to the OSC staff for the opportunity to respond to the Draft Audit Report. The District is pleased with the overall confirmation from the Draft Audit Report, that our IT Inventory system's protocols, practices and procedures have been largely successful and indeed work as intended. This report clearly confirms that the District safeguarded its assets from theft and misuse as we were able to locate and account for all items requested by the auditors during the scope of the audit.

The District would also like to express its appreciation to the OSC's Audit Teams assigned to us for their professionalism during their fieldwork, the exit interview and follow-up

communications subsequent to the exit interview. We also appreciate the additional time that the Audit Team took to meet with us after the exit interview and the opportunity afforded to the District to share its concerns regarding the audit, the audit process, and the OSC's initial preliminary findings. During those subsequent communications, the District shared with the Audit Team several inaccuracies or misapprehensions in the initial findings that we believed may be misconstrued by the public. The District appreciates the open dialogue promoted by the OSC and its willingness to evaluate the District's concerns within the context of the audit process.

The District acknowledges and shares the audit's goal in identifying areas in which the District's oversight and controls can be improved. Upon review of the Draft Audit Report, the District maintains that the Draft Audit Report draws conclusions that may be misconstrued and/or misleading as to the District's protection of its IT assets and its compliance with its own inventory and asset policies.

The School District is committed to not only investing in technology aimed at supporting and enhancing student education but also to protecting that investment. The District's recordkeeping and reconciliation processes are robust and ongoing. One of the notable inaccuracies in the Draft Audit Report is the implication that the District "did not always appropriately inventory and safeguard IT equipment or maintain sufficiently detailed, up-to-date inventory records." The District has consistently complied with District policy requirements and has effective procedures to safeguard equipment, as demonstrated by our ability to locate 100% of the assets selected for review by the Audit Team.

The "key findings" suggest non-compliance with the District's inventory record policy, but this is not true. The report states that 435 devices lack a serial number, 175 lack a manufacturer and 201 lack model information. Board Policy #6645 requires *either* a serial number *or* a unique identifier. To be sure, all 435 devices had a unique identifier and were easily located ensuring compliance and efficiency. Please note that the District's policy does **not** require manufacturer information and model detail in inventory records. The District acknowledges that the OSC's observation may be considered for future modifications to the District's policy.

Similarly, the report claims that our IT inventory list included at least 400 active devices without a serial number or tag number. Notwithstanding, based on the requirements of Board Policy #6645, the absence of a serial number or tag does not demonstrate non-compliance with policy or an inability to locate or track these devices. Indeed, the Policy requires only one identifier. The Draft Audit Report notes that all 400 devices mentioned in the report did indeed have one identifier making them easily tracked. As mentioned above, the District appreciates the OSC's recommendation concerning the use of a serial number and asset tag as one for consideration in policy updates.

Key Recommendations included in the Draft Audit Report provide that the District should "periodically reconcile the fixed asset report to the IT inventory list, follow up on any discrepancies and update inventory records accordingly "maintain detailed, up-to-date records for all IT equipment." The District acknowledges the OSC's recommendation; however, the inclusion of these recommendations ignores the District's efforts to maintain complete and current records of its fixed assets and suggests that the District has failed in this regard. The District disagrees with that sort of suggestion.

The District takes a pragmatic and integrated approach to tracking its IT assets. Using the unique asset identifier across both applications, allows the District to seamlessly transfer and reconcile the fixed asset inventory record to the IT software. In fact, the District was able to physically demonstrate this capability to the OSC team and which was acknowledged by the OSC team.

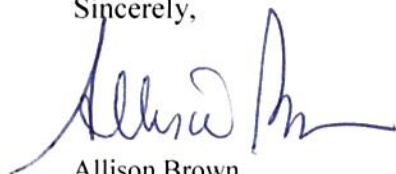
The District developed procedures to protect all District property, including its IT equipment, and employs these procedures toward that end. The Draft Audit Report states: "The IT Department did not maintain sufficiently detailed, up-to-date inventory records. Consequently, District officials cannot ensure that IT equipment is adequately accounted for and would be detected if lost, stolen or misused." The District disagrees with this statement. As part of the procedures implemented in the School District to ensure fiscal responsibility and protect District assets, the District employs a chain of custody process. As an overview, once an IT order is received, it is put under lock and key and video surveillance in a designated space. IT items are tagged and recorded on an excel spreadsheet within 1-5 days of arrival to be uploaded into the IT inventory system. The District has strong controls in order to safeguard items from theft or misuse. Further, all items can be remotely tracked.

The District maintains the security of all District-related data when IT equipment is in use and once such assets are no longer needed and discarded. The District ensures that even when disposed of, sensitive information cannot be accessed from the District's IT devices by utilizing appropriate disposal methods to prevent such access. Notwithstanding, utilizing a small sample size of ten devices, the OSC noted that disposal dates and methods were not recorded in the District's IT inventory list. Additionally, of the sample size, the OSC mentioned that seven of those devices contained data that should have been removed before disposal. The Draft Audit Report states: "Furthermore, District officials cannot ensure that District-related data and information – which could include sensitive, personal or confidential data – were removed before disposing of the seven devices. Without adequate records for asset disposals, officials cannot ensure that District-related data is properly protected and assets are properly disposed of in the District's best interest." The District disagrees with this assessment. The District is extremely cognizant of the sensitive nature of the information stored on IT assets and takes care to ensure that such information is not mishandled when assets are declared unneeded for District purposes or put at risk for misappropriation, once identified for disposal or destruction. The hard drives for the seven devices identified in the Draft Report were removed, drill pressed and secured prior to disposal. The devices are secured until ultimately disposed of. A third party disposes of these items, on a cyclical basis and issues a certificate of destruction that specifically states they have been destroyed.

In conclusion, the District recognizes the OSC's role in guiding school districts towards prudent fiscal management and appreciates the Draft Audit Report's observations and recommendations. As the OSC and the Audit Teams are acutely aware, the District is particularly sensitive to matters of financial oversight and committed to sound fiscal management and safeguarding of our assets. The District strives for the highest level of excellence and care in our operations. The District takes pride in the fact that OSC recognized the District's work toward that end and in particular, in the management and security of the District's IT assets. The District welcomes any recommendations that would help us improve even further. As noted above, the District will review the observations and recommendations made by the OSC as part of its overall policy review process. Further, the District intends to review existing processes, procedures and practices and codify them

as part of an IT Inventory Policy. We again thank you for your efforts and professionalism and look forward to your continued guidance.

Sincerely,

A handwritten signature in blue ink, appearing to read "Allison Brown". The signature is fluid and cursive, with a long horizontal stroke at the end.

Allison Brown  
Superintendent