

Rockville Centre Union Free School District

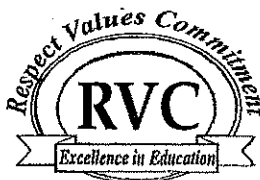
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Noreen Leahy, Ed.D.
Assistant Superintendent

September 13, 2018

To Whom It May Concern:

This letter certifies that the excerpt below is a true and exact copy of the original Minutes of the Rockville Centre Board of Education Meeting held on September 6, 2018.

Items for Action

Trustee McNulty made a motion, seconded by Trustee Hackett and after discussion, carried unanimously to accept the following items:

Approval of the following Corrective Action Plan:

RESOLVED that the Board of Education approves the Corrective Action Plan in response to matters cited in the Risk Assessment Update Report, dated May 24, 2018.

Approval of the following Corrective Action Plan:

RESOLVED that the Board of Education approves the Corrective Action Pan in response to matters cited in the Report on Applying Agreed-Upon Procedures, dated February 15, 2018.

Should you have any questions, please contact me at jwong@rvcschools.org or at (516)255-8921.

Sincerely,

A handwritten signature in black ink, appearing to read 'Jacqueline Wong', written over a white background.

Jacqueline Wong
District Clerk

Rockville Centre UFSD

CORRECTIVE ACTION PLAN

Rockville Centre Union Free School District
Intramural Correspondence

To: William H. Johnson, Ed.D., Superintendent of Schools
Board of Education Rockville Centre UFSD
From: Robert Bartels
Subject: Corrective Action Plan to Address the Matters cited in the Risk
Assessment Update Report, dated May 24, 2018
Date: August 28, 2018

The Annual Risk Assessment Update Report, dated May 24, 2018, submitted by Cullen & Danowski, LLP., contained a number of comments and recommendations for areas of potential improvement in the District's internal controls or operations. This report has been thoroughly reviewed and responses and corrective actions identified as necessary. Each of those responses and corrective actions is listed in detail below following the audit findings as they were presented in the report. Numbers have been assigned to each of the findings to assist in future discussions and reports on the status of these findings and corrective actions. It should be noted that the auditors did not identify any material weaknesses. It should also be noted that while all of the audit recommendations would add additional controls, there will always be additional controls to be recommended. Each recommendation has been reviewed and responded to as deemed appropriate by the business office.

1. It is recommended that the District prepare a Corrective Action Plan for all internal audit reports. The CAP must be approved by the Board of Education and filed within 90 days of issuance with the NYSED.

District Response – Implemented. The Treasurer will prepare and submit a Corrective Action Plan for all internal audit reports in accordance with CR §170.12(e)(4) and Board Policy #556 I. The CAP will be filed within 90 days of issuance via the NYSED Portal.

2. It is recommended that the District provide the staff in the schools with access to the financial system to streamline processes and enhance operational efficiencies.

District Response – Partially implemented. Each building and department secretary has been provided with access to the financial system in order to input Purchase Order requisitions and view accounts specific to their respective departments. Training sessions have been scheduled by the Purchasing Assistant.

3. It is recommended that the District establish a Board policy related to the payroll function.

District Response – Partially implemented. A draft of the payroll policy has been submitted to the Assistant Superintendent for Business for review.

4. It is recommended that the District consider implementing the nVision Accounts Receivable module for all District billings.

District Response – Implemented. After reviewing the process, the Principal Account Clerk trained additional staff to implement the nVision Accounts Receivable module. It is currently being utilized for tuition, health services, health insurance, and building usage billings.

5. It is recommended that the District consider installing a biometric time management system to strengthen internal controls and enhance operational efficiencies related to recording, tracking and reporting employees' time.

District Response – In process. The Assistant Superintendent for Business continues to consider the features and cost of available biometric time management systems in an effort to strengthen internal controls and increase the efficiency of the District's procedures in recording, tracking and reporting employees' time.

Rockville Centre
Union Free School District
Risk Assessment Update Report
May 24, 2018

CULLEN & DANOWSKI, LLP
CERTIFIED PUBLIC ACCOUNTANTS

VINCENT D. CULLEN, CPA
(1950 - 2013)

JAMES E. DANOWSKI, CPA
PETER F. RODRIGUEZ, CPA
JILL S. SANDERS, CPA
DONALD J. HOFFMANN, CPA
CHRISTOPHER V. REINO, CPA
ALAN YU, CPA

Risk Assessment Update Report

To the Board of Education and Audit Committee
Rockville Centre Union Free School District
Rockville Centre, New York

We have performed the annual risk assessment update of the Rockville Centre Union Free School District (District) as required by Chapter 263 of the Laws of New York, 2005 and as per our agreement of July 1, 2017.

This engagement is in accordance with auditing standards generally accepted in the United States of America and the applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We have also considered the guidelines promulgated by the New York State Education Department in connection with such risk assessments.

Specifically, we performed the following:

- Developed an understanding of the critical business processes of the District. These critical business processes included but were not limited to:
 - Governance and planning
 - Accounting and reporting
 - Revenue and cash management
 - Payroll
 - Human resources
 - Benefits
 - Purchasing and related expenditures
 - Grants and special education
 - Facilities and capital projects
 - Capital assets
 - Food Services
 - Extraclassroom activity fund
 - Information technology
 - Student related data and services
- Identified the key risks based on our understanding of these business processes.
- Identified the stated controls that are currently in place to address those risks.

These procedures were accomplished through interviewing District management and accounting and other departmental personnel to determine the flow of accounting information and controls placed in operation. The scope of our engagement did not include testing the operating effectiveness of such controls. Our procedures were not designed to express an opinion on the internal controls of the District, and we do not express such an opinion. Additionally, because of inherent limitations of any internal control, errors or fraud may occur and not be prevented or detected by internal controls. Also, projections of an evaluation of the accounting system and controls to future periods are subject to the risk that procedures may become inadequate because of changed conditions.

We would like to express our appreciation for the cooperation and assistance that we received from the District's administration and other employees during our audit, especially the Business Office personnel.

This report is intended solely for the use and information of the Board of Education and its Audit Committee and the management of the District, and is not intended to be and should not be used by anyone other than these specified parties.

Cullen & Danowski, LLP

May 24, 2018

ROCKVILLE CENTRE UNION FREE SCHOOL DISTRICT

Introduction

May 24, 2018

Chapter 263 of the Laws of New York, 2005 requires most districts to create an internal audit function. The creation of this function requires districts to engage either a qualified audit firm or individual to make an initial risk assessment of the design of the district's internal controls; annually update this assessment; and, periodically test these controls for operational effectiveness and efficiency. This report addresses the second requirement, which is an annual risk assessment update.

Internal controls are the checks and balances over the various processes or functions that comprise the operations of a district. One key element in any internal control system is the concept of **segregation of duties**. This concept ensures that one person cannot execute a transaction without at least one other individual checking his or her work. Of course, where segregation of duties is not feasible, the district can employ compensating controls.

Nevertheless, there are some important concepts that should be understood when reviewing internal controls. These concepts are:

- An internal control system is designed to provide reasonable but not absolute assurance in safeguarding the assets of the district.
- The concept of reasonable assurance recognizes that the cost of the internal control should not exceed the benefits derived.
- There are inherent limitations that should be recognized in considering the potential effectiveness of any internal control system, e.g., errors can result from misunderstanding of instructions, mistakes of judgment, carelessness, or other personal factors. More importantly, it is **collusion** that poses the greatest threat to any internal control system. If two employees collude in order to circumvent the controls set up by the district, they could perpetrate a fraud.

The initial risk assessment required the internal auditor to obtain an understanding of both the inherent and control risks associated with the various functions within the District. The risk assessment update requires the internal auditor to identify the changes in procedures, policies, personnel, and systems that may have an impact on these risks and possibly alter the initial risk assessment's level of control risk.

Control risk measures the adequacy of internal controls designed to mitigate the inherent risk within the process. In this engagement, we have assessed the control risk based upon our interview process. The testing of the controls, which is performed during the detailed testwork, could support the lowering of the initial control risk assessment associated with individual processes and sub-functions.

We have organized this report into the following two sections:

The first section is a risk assessment table. In this table, we identify the processes or functions that we have reviewed. This table includes our assessment of the control risk associated with each process. There are two control risk columns to reflect the prior year risk assessment level and the current year risk assessment level based on the results of the risk assessment update as well as the detailed testwork performed for selected processes. **Since the testing of controls has not been done for all processes, it is important to note that this table should not be viewed as the final assessment of the District's control environment.** The Risk Assessment Table also includes our suggestions for processes to be tested during the coming year. However, the decision of which processes to review in detail is at the discretion of the Audit Committee.

ROCKVILLE CENTRE UNION FREE SCHOOL DISTRICT
Introduction (Continued)
May 24, 2018

The second section of this report consists of any changes from the prior year risk assessment related to key policies, procedures and/or controls of the functions we reviewed. Also included in this section are any new recommendations and the status of any prior year recommendations (note that this text is in *italics*), for areas of potential improvement in the District's internal controls or operations. The status of prior year recommendations from the following reports was addressed in this year's risk assessment:

Report Type	Issue Date	Area(s)
Risk Assessment	June 16, 2017	District-wide
Agreed Upon Procedures	December 1, 2016	Benefits

The changes and recommendations have been considered in the assessment of the level of control risk. Some of the recommendations may require a reassignment of duties and/or an addition to District personnel. However, any enhancement of controls should be done after a careful cost-benefit analysis.

Corrective Action Plan

Commissioner of Education Regulation (CR) §170.12(e)(4) requires that a corrective action plan, approved by the Board of Education, must be filed within 90 days of issuance with the New York State Education Department (NYSED).

The District should submit the Corrective Action Plan (CAP) along with the respective Internal Audit Report via the NYSED Portal.

ROCKVILLE CENTRE UNION FREE SCHOOL DISTRICT

Risk Assessment Table

May 24, 2018

*(L=Low, M=Moderate, H=High)**

Business Process: Area	Date of Detailed Testing	Control Risk		Proposed Detailed Testing
		Prior Year	Current Year	
Governance and Planning				
Governance & Control Environment		M	M	
Budget Development, Administration, and Fund Balance Management		M	M	
Accounting and Reporting				
Financial Accounting and Reporting		M	M	
Auditing		M	M	
Revenue and Cash Management				
Revenue Management		M	M	
Billings	02/15/18	M	M	
Collections and Posting of Receipts	02/15/18	M	M	
Cash and Investments Management		M	M	
Bank Reconciliations		M	M	
Payroll				
Payroll Accounting and Reporting	06/20/16	M	M	
Tax Filings and Reconciliations	06/20/16	M	L	
Payroll Distribution	06/20/16	M	L	
Human Resources				
Employment Recruitment and Hiring		M	M	
Employee Administration and Termination		M	M	
Employee Attendance		M	M	
Benefits				
Administration	12/01/16	M	L	
Payments and Cost Sharing	12/01/16	M	L	
Purchasing and Related Expenditures				
Purchasing System and Process		M	M	
Payment Process		M	M	
Credit Cards		M	M	
Grants and Special Education				
General Processing/Monitoring		M	M	
Special Education		M	M	

* The assessment of control risk is based on three levels, low, moderate or high, as described below:

Low Risk: Based on detail testing of the procedures in place, it appears that the control activities are adequate and that the risk of control objective not being met is low.

Moderate Risk: There appear to be adequate procedures in place to provide reasonable assurance that the control objectives will be met; however, either the system has not been subject to detail testing of control effectiveness or the results of detail testing do not support an assessment of low control risk. In most moderate cases, there has been no detailed testing to substantiate a reduction to a low control risk.

High Risk: It does not appear that adequate procedures are in place to provide reasonable assurance that the control objectives will be met.

ROCKVILLE CENTRE UNION FREE SCHOOL DISTRICT
Risk Assessment Table (Continued)
 May 24, 2018

(L=Low, M=Moderate, H=High)*

Business Process Area	Date of Detailed Testing	Control Risk		Proposed Detailed Testing
		Prior Year	Current Year	
Facilities and Capital Projects				
Facilities Maintenance & Operations		M	M	
Capital Projects		M	M	
Capital Assets				
Acquisition and Disposal		M	M	
Maintenance and Inventories		M	M	
School Lunch				
Sales Cycle and System		M	M	
Purchasing and Inventory		M	M	
Federal and State Reimbursements		M	M	
Free and Reduced Lunch		M	M	
Extracurricular Activity Fund				
General Controls and Administration		M	M	
Cash Receipts		M	M	
Cash Disbursements		M	M	
Information Technology				
Governance		M	M	
Network Security		M	M	
Financial Application Security		M	M	
Disaster Recovery		M	M	
Student Related Data and Services				
Student Attendance Data		M	M	
Student Performance Data		M	M	
Student Transportation		M	M	
Student Safety and Security		M	M	

* The assessment of control risk is based on three levels, low, moderate or high, as described below:

Low Risk: Based on detail testing of the procedures in place, it appears that the control activities are adequate and that the risk of control objective not being met is low.

Moderate Risk: There appear to be adequate procedures in place to provide reasonable assurance that the control objectives will be met; however, either the system has not been subject to detail testing of control effectiveness or the results of detail testing do not support an assessment of low control risk. In most moderate cases, there has been no detailed testing to substantiate a reduction to a low control risk.

High Risk: It does not appear that adequate procedures are in place to provide reasonable assurance that the control objectives will be met.

ROCKVILLE CENTRE UNION FREE SCHOOL DISTRICT
Risk Assessment Update Report
May 24, 2018

**KEY CHANGES FROM THE PRIOR YEAR'S RISK ASSESSMENT RELATED TO POLICIES, PROCEDURES
AND/OR CONTROLS**

Governance and Planning

- The District was active in reviewing, revising and adding Board policies as necessary.

Accounting and Reporting

- The District has changed the financial system from Finance Manager to nVision during July 2017. We note that the District engaged a third-party consultant to assist with this implementation, including the data cleanse and migration processes. From all indications the migration went well.

Payroll

- The District is now sending direct deposit forms electronically to these employees, instead of providing hard copies of these forms with each payroll.

Facilities and Capital Projects

- The work order process is now handled through a web-based program (i.e., SchoolDude), which has replaced the paper forms.
- The District is in the process of finalizing the remaining projects related to the bond.
- There were 2 unexpected capital projects: roof replacement work at the High School and replacing an exterior brick wall at the Middle School.

School Lunch

- The District is in the process of addressing new legislature related to negative balances, charge policy, and alternative meals.

Information Technology

- The District is updating the servers for the surveillance cameras. In addition, the District has installed additional surveillance cameras at internal and external locations.

RECOMMENDATIONS (OPEN ITEMS)

Accounting and Reporting

Finding and Recommendation – Risk Assessment Update 2018

We found that the District was compliant with preparing and submitting a Board-approved Corrective Action Plan (CAP) to the New York State Education Department (NYSED) related to the Agreed-Upon Procedures Report dated December 1, 2016. However, we noted that the District didn't submit a CAP related to the Risk Assessment Update Report dated June 16, 2017.

1. *We recommend that the District comply with Commissioner of Education Regulation §170.12(e)(4) and Board Policy #5561 – Board Audit Committee that requires the preparation of a CAP for all internal audit reports. The CAP must be approved by the Board of Education and filed within 90 days of issuance with the NYSED.*

ROCKVILLE CENTRE UNION FREE SCHOOL DISTRICT
Risk Assessment Update Report (Continued)
May 24, 2018

Recommendation – Risk Assessment Update 2017

Financial System Access – Schools – We noted that the staff in the schools did not have access to the financial system to enter purchase requisitions or to view their respective budget account codes online. Therefore, there was a manual process for the staff in the schools to prepare and submit hard copy purchase requisitions to the Business Office, and the staff in the schools needed to obtain the appropriation status reports from the Business Office.

We recommended that the District consider providing the staff in the schools with access to the financial system to streamline processes and enhance operational efficiencies. We suggested that the District take this into consideration during or after the implementation of the new financial system (nVision).

Risk Assessment Update – 2018

2. *We note that the District is addressing this item and plans to implement this recommendation for the 2018-19 year.*

Payroll

Recommendation – Initial Risk Assessment 2015

Payroll Board Policy – We recommended that the District establish a Board policy related to the payroll function. We suggested considering certain language when creating the policy stating that no payment should be made to any employee prior to services being rendered, no person may be added to the payroll prior to approval by the Board, and the name of the employee who may “certify” the payroll.

Risk Assessment Update – 2016-2017

We noted that the District still needed to address this item. We assisted the District by providing sample board policies related to payroll.

Risk Assessment Update – 2018

3. *We understand that the District plans to present a payroll policy to the Board during September 2018, along with other prospective policies for presentation to the Board.*

Benefits

Recommendation – Agreed Upon Procedures 2017

Accounts Receivable Module – We recommended that the District consider implementing the nVision Accounts Receivable (AR) module. This would be used for all District billings and would provide efficiencies and formalize certain internal controls over billings and cash applications.

Risk Assessment Update – 2018 (This item has been partially implemented)

4. *We found that the District has set up the customers (i.e., insurance participants) in the AR module to post the receivables by creating an invoice in nVision. However, these system-generated invoices are maintained by the District, and the Benefits Administrator still prepares invoices outside of nVision and sends these invoices to the customers. We understand that the District needs to build out the nVision invoices to include the appropriate information to send these system-generated invoices to the customers related to health insurance billings and eliminate the need for preparing invoices outside of nVision.*

ROCKVILLE CENTRE UNION FREE SCHOOL DISTRICT
Risk Assessment Update Report (Continued)
May 24, 2018

Facilities and Capital Projects

Recommendation - Risk Assessment Update 2016

Biometric Time System - We recommended that the District consider installing a biometric time management system to strengthen internal controls and enhance operational efficiencies related to recording, tracking and reporting employees' time. A biometric hand-reader or fingerprint scanning system records the employees' exact arrival and departure times; provides a vastly improved solution to the current attendance sheets; and reduces potential errors resulting from manual processes. A biometric time management system eliminates the common and potential abuse related to time entry (e.g., incorrectly entering time or the "buddy system" concern). The biometric system would also enhance payroll processes by systematically calculating the overtime hours worked by employees to replace the manual process.

Risk Assessment Update - 2017

We noted that the District is considering the installation of a biometric time management system to enhance operational efficiencies. We understood that several alternatives and their respective costs had been investigated and a decision was planned for the 2017-18 year.

Risk Assessment Update - 2018

5. *We found that the District has looked into biometric time management systems and is in the process of obtaining more information about TimePiece, which is a module of nVision.*

RECOMMENDATIONS (CLOSED ITEMS)

Revenue and Cash Management

Recommendation - Risk Assessment Update 2016

Receipts from Athletic Events - We recommended that the District strengthen controls related to the cash receipts collected at the athletic events (boys' basketball and girls' basketball), which sometimes total over \$1,000 in cash. This included the use of pre-numbered tickets, accounting for the number of tickets when preparing the Deposit Form, and storing the receipts in the school's safe immediately after the event instead of taking the deposits home.

Risk Assessment Update - 2017 (This item was partially implemented)

We noted that the District had developed procedures to store all receipts from the athletic events in the school's safe immediately after the event, rather than taking the deposits home. We understood that the Business Office was working with the Athletic Director to address the recommendations related to the use of pre-numbered tickets and accounting for the number of tickets when preparing the Deposit Form.

Risk Assessment Update - 2018 (This item was moved to another report)

We performed an agreed-upon procedures (AUP) engagement related to billings, collections and receipts during the 2017-18 year that addressed this item, which was included in that AUP Report dated February 15, 2018. We will follow up on those recommendations during the annual risk assessment engagement in the 2018-19 year.

ROCKVILLE CENTRE UNION FREE SCHOOL DISTRICT
Risk Assessment Update Report (Continued)
May 24, 2018

Payroll

Recommendation – Agreed Upon Procedures 2016

Assistant Superintendents' Contract Language – Article 1 - We recommended that the District address the difference between the assistant superintendents' contract language under *Article 1 – General Provisions, Section C* and the District's practice related to the additional days worked. The District should have considered revising the contract to be aligned with the current practice or changing the practice to follow the contract language.

Risk Assessment Update – 2017

We understood that the District planned to revise the contract language in the Assistant Superintendents' contracts under *Article 1 – General Provisions, Section C* to align the language with the current practice.

Risk Assessment Update – 2018 (This item is now closed)

We found that the District has revised the language in the Assistant Superintendents' contracts under Article 1 – General Provisions, Section C to align the language with the current practice.

Human Resources

Recommendation – Initial Risk Assessment 2015

Annual Salary Letters – We recommended that the District consider re-implementing procedures of generating salary letters on an annual basis, which lists the employee's annual salary for the year along with the respective step, as well as level for teachers.

Risk Assessment Update – 2016

We understood that the District planned to address this item during the 2016-17 year.

Risk Assessment Update – 2017

We understood that the District planned to send annual salary letters for the 2017-18 year. We were informed that the District preferred to finalize the contract with the teachers' bargaining unit during the 2016-17 year before implementing this recommendation.

Risk Assessment Update – 2018 (This item is now closed)

We note that the District has reinstated procedures to generate salary letters on an annual basis that lists the employee's annual salary for the year along with the respective step, as well as level for teachers

Recommendation – Initial Risk Assessment 2015

Employee Evaluations – We recommended that the District implement procedures to ensure that all employees are formally evaluated at least once per year. We noted that only the following employees received annual evaluations: principals, teachers' bargaining unit members, teacher assistants, teacher aides, nurses and security.

ROCKVILLE CENTRE UNION FREE SCHOOL DISTRICT
Risk Assessment Update Report (Continued)
May 24, 2018

Risk Assessment Update – 2016

We understood that the District planned to address this item during the 2016-17 year.

Risk Assessment Update – 2017

We found that the District performs an annual, formal evaluation of staff as required (principals, teachers' bargaining unit members, teacher assistants, teacher aides, nurses and security). We understood that the District would consider our recommendation of performing annual evaluations of the other employees.

Risk Assessment Update – 2018 (This item is now closed)

We understand that the District has decided to maintain the current practices of performing annual, formal evaluations for the staff as required, but not to perform annual, formal evaluations of all other employees.

Benefits

Recommendation – Agreed Upon Procedures 2017

Non-Standard Billings – We recommended that the District improve procedures related to the health insurance benefits calculations when the amounts to bill a retiree or employee was not a standard amount by formally documenting and requiring a second person review and sign-off on such calculation. This would provide a better audit trail and help ensure that these calculations are correct.

Risk Assessment Update – 2018 (This item is now closed)

We found that the District has assigned a second employee (i.e., District Treasurer) the responsibility of reviewing and approving the calculations and formally documented these calculations.

Recommendation – Agreed Upon Procedures 2017

Medicare Reimbursement – We recommended that the District review the situation with legal counsel related to the District's reimbursements to a Board member who was a health insurance participant as per the Board policy. This resulted in a net cost to the District when there should be no cost to the District for allowing a Board member access to the District health insurance.

Risk Assessment Update – 2018 (This item is now closed)

We note that the District was advised by legal counsel that the reimbursement of Medicare Part B to a Board member is not allowed based on Opinion 97-2 from the Office of the New York State Comptroller issued in 1997. We found that the District has ceased paying these reimbursements to the Board member and collected all of the previous payments paid to the Board member.

Recommendation – Agreed Upon Procedures 2017

Benefit Trust Invoices – We recommended that the District establish procedures to have an administrator review and sign-off on all requests for payment to a third party, since we noted that only one person from the District was involved in the payments to Benefit Trust Funds.

ROCKVILLE CENTRE UNION FREE SCHOOL DISTRICT
Risk Assessment Update Report (Continued)
May 24, 2018

Risk Assessment Update – 2018 (This item is now closed)

We note that the District has assigned an administrator (i.e., District Treasurer) the task of reviewing and approving all requests for payment to a third party (e.g., Benefit Trust Funds).

Recommendation – Agreed Upon Procedures 2017

Claims Auditor Review – We recommended that the District remind the Claims Auditor to initial the claim package to signify their review and approval, since we noted a couple of instances where the Claims Auditor did not initial the claim package.

Risk Assessment Update – 2018 (This item is now closed)

We note that the District has reminded the Claims Auditor to sign-off on all claim packages to signify their review and approval.

Grants and Special Education

Recommendation – Risk Assessment Update 2017

Grants Management – We recommended that the District improve the oversight of the individuals with Disabilities Education Act (IDEA) 611 grant to ensure that the respective program expends the funds during the current year and reduces the risk that potential carryover funds may not be approved, which would result in a loss of grant funding for the District. We noted that the amount of carryover funds from the 2015-16 year into the 2016-17 year in the 611 grant of \$233,857 accounted for 23% of the grant's total available amounts of \$1,010,812 for the 2016-17 year.

Risk Assessment Update – 2018 (This item is now closed)

We note that there will be significantly less carryforward funds related to the IDEA 611 grant this 2017–18 year due to increased use of funds related to a special education reading program.

Facilities and Capital Projects

Recommendation – Risk Assessment Update 2017

Work Orders – We recommended that the District consider installing a web-based work order system to provide more effective and improved monitoring of these activities. This system would allow the Director to efficiently track the work orders to determine the status of the requests, ensure that the assigned work is completed and review reports that provide helpful information.

Risk Assessment Update – 2018 (This item is now closed)

We found that the District has installed a web-based work order system (i.e., SchoolDude) as recommended.

Extracurricular Activity Fund

Recommendation – Initial Risk Assessment 2015

Student Treasurer Approvals – We recommended that the District establish procedures to require the High School (HS) Deposit Form be signed by the faculty advisor and the student treasurer.

ROCKVILLE CENTRE UNION FREE SCHOOL DISTRICT
Risk Assessment Update Report (Continued)
May 24, 2018

Risk Assessment Update – 2016

We understood that the District planned to address this item during the 2016-17 year.

Risk Assessment Update – 2017

We noted that there was improvement with obtaining signatures of the faculty advisor and the student treasurer on the HS Deposit Forms; however, further compliance is still needed related to student signatures.

Risk Assessment Update – 2018 (This item is now closed)

We understand that the HS Central Treasurer has informed the advisors that student signatures are needed for all transactions (i.e., HS Deposit Form and HS Payment Request Form).

Student Related Data and Services

Recommendation – Initial Risk Assessment 2015

District Fuel Arrangement with Transportation Company – We recommended that the District consider formalizing the diesel fuel arrangement with the transportation company and establish procedures to properly support the amount of gallons of fuel to be provided based on actual “live” miles driven by the buses. The calculation would exclude “dead” miles, which include distances from the bus yard to the District and between routes. We also suggested that the District discuss this matter with its legal counsel.

Risk Assessment Update – 2016

We noted that the District was in the process of determining the miles driven by the buses provided by the transportation company to determine if the 42,000 gallons of diesel fuel was reasonable. After completing this determination, the District planned to address the diesel fuel arrangement with the transportation company.

Risk Assessment Update – 2017

We understood that the District agreed that the arrangement with the transportation company related to diesel fuel should be formalized and planned to discuss this matter with its legal counsel.

Risk Assessment Update – 2018 (This item is now closed)

We found that the District has included specific language addressing the issue of fuel administration in the Request for Proposal for transportation that was issued in November 2017 for the balance of the 2017-18 school year and this will be in place for the future. We understand that the District's legal counsel added specific fuel language that is now part of the transportation contract.