



**2017-18 Internal Audit Annual Review Project
ACTION PLAN**

<i>Number</i>	<i>Comment</i>	<i>Response and Implementation Date</i>
1	District-wide training should be implemented and periodically repeated in order for staff to remain vigilant about detecting harmful email messages.	<p>The District will look to implement an online video training program for all Rye Neck employees. Further information and updates regarding threats will be communicated by the administration and the IT department. In addition, further phishing tests may be conducted to determine if certain employees require additional training.</p> <p><i>Implementation:</i> September 2018 & ongoing.</p>
2	Review the use of various tools to reduce the risk of the District's network being infiltrated by harmful emails.	<p>The District will review various tools, including software and filtering, to assist in the detection of harmful email messages.</p> <p><i>Implementation:</i> September 2018 & ongoing.</p>

**2017-2018 INTERNAL AUDIT RISK ASSESSMENT
ACTION PLAN**

<i>Number</i>	<i>Comment</i>	<i>Response and Implementation Date</i>
<u>Budget Transfers</u>		
1	Budget transfers should be presented to the Board of Education for approval within one month of Superintendent's approval.	Board of Education policy currently indicates quarterly approval. The currently policy will be reviewed and updated if deemed necessary. Status: Ongoing in accordance with district policy.
<u>Extraclassroom Activity Funds</u>		
2	The District should adopt a formal policy to define the procedures and rules to be followed with regard to the custodial responsibilities and operations within the extraclassroom activity funds function.	While there are general guidelines for the extraclassroom fund, currently there is no formal policy. The district will review the general guidelines and consider adopting a formal policy. Status: Ongoing.
3	QuickBooks software does not need to be updated annually.	Currently the QuickBooks software is updated on an as-needed basis, not annually. Status: Completed and ongoing.
4	There is a lack of segregation of duties in the extraclassroom activity funds.	The club coordinator prepares the deposit and provides it to the student accounts treasurer for deposit into the bank. Club coordinators also request disbursements via a check request form, which is processed by the student accounts treasurer. The student accounts treasurer records deposits, disbursements, and performs the bank reconciliation. The district will review the extraclassroom activity funds process and update if deemed necessary. Status: Ongoing.
<u>Reporting of Employee Absences - Substitute Hiring</u>		
5	The AESOP database should be continuously reviewed to identify those individuals no longer responding or being considered as substitutes in order to purge these individuals from the AESOP system and the Finance Manager database. This will prevent these persons from accessing the system or being paid through payroll in error.	As needed and at least annually, the AESOP coordinator adds and removes substitutes from the system. Substitutes cannot be paid erroneously as substitute pay is processed based on a monthly output report from the system. Status: Completed and ongoing.
6	A list of substitute teachers should be submitted to the Board of Education for approval on an annual basis.	Currently all substitutes are presented to the Board for approval as they are hired. A full list of all active substitutes will be presented on an annual basis. Status: Completed and ongoing.
<u>Special Education IEP Development and Follow Up</u>		
7	Periodic meetings should be held to ensure compliance with existing IEP's.	Periodic meetings are held to ensure compliance with existing IEP's. Status: Completed and ongoing.
8	Procedures should be put in place to ensure the timely approval by the Board of Education of newly developed IEP's, that parent appeals are heard in a timely manner and that all declassifications are properly documented	Newly developed IEP's are approved by the BOE in a timely manner, parent appeals are heard in a timely manner and all declassifications are properly documented. Status: Completed and ongoing.