



**Yonkers City School District**

**Annual Risk Assessment Update  
Pertaining to the Internal Controls  
of District Operations**

**November 2020**

**INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED UPON PROCEDURES**

The Board of Education  
Yonkers City School District

We have performed the procedures enumerated below, which were agreed to by the Yonkers City School District (the "District"), solely to assist the District. This agreed upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

We have updated our November 2019 Risk Assessment by performing certain internal audit procedures pertaining to the time period starting December 1, 2019 through November 30, 2020. The updated Risk Assessment and related internal audit plan concentrates on the following key internal control areas:

- Governance and Planning
- Budget Development
- Accounting and Reporting
- Revenue and Cash Management
- Grants
- Payroll
- Human Resources
- Benefits
- Purchasing and Related Expenditures
- Facilities Maintenance
- Capital Projects
- Fixed Assets
- Food Service
- Extraclassroom Activity Fund
- Information Systems
- Cyber Security
- Student Data Management
- Pupil Personnel Services
- Transportation
- Security and Safety
- Insurance / Risk Management

Our engagement is limited in scope and will be confined to our agreed-upon procedures. We will not be conducting an audit or review of the district's financial statements and therefore we will not express an opinion or any other form of assurance on them.

At the end of our engagement, we will present the results of applying the agreed-upon procedures in the form of our findings in a report. Our accountants' report should be used only for the intent of the original users of this report and will include a statement indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you. As such, using this report for anything other than the original intent of the agreed-upon procedures could mislead the readers. You must notify us immediately if the original users of the report change.

Very truly yours,

***Nawrocki Smith LLP***  
March 17, 2021



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**RISK ASSESSMENT OVERVIEW**

This Risk Assessment report provides a presentation of our view of the school district's risk pertaining to its financial operations. It gives the District's administration the information necessary to help optimize its overall performance. The report identifies, expresses, and prioritizes the key program risks so that the District's administration can focus on those areas most critical to its success. This analysis is used to define the District's risk profile. It will provide an overview of the risks facing the District's operations.

In accordance with the laws of New York, 2005, Chapter 263, all school districts and BOCES were required to establish an internal audit function no later than July 1, 2006 and be in operation no later than December 31, 2006. This function should include, at a minimum, development of a risk assessment of district operations, including but not limited to:

- A review of financial policies, procedures, and practices.
- An annual review and update of such risk assessment.
- Annual testing and evaluation of one or more areas of the District's internal controls.
- Preparation of reports which analyze significant risk assessment findings.
- Recommended changes for strengthening controls and reducing identified risk; and specifying time frames for implementation of such recommendations.

Pursuant to Section 170.12 – Regulations of the Commissioner of Education – School District Financial Accountability, each school district must prepare a corrective action plan, approved by the Board of Education in response to findings to final reports issued by the internal auditor. This plan should include expected dates of implementation and should be filed with the New York State Education Department.

**INTERNAL AUDIT OBJECTIVES**

The objectives of our engagement are as follows:

- Develop an understanding of the critical business processes of the District within each functional area.
- Identify and qualify risks based on the understanding of the business processes and stated business rules.
- Identify stated controls that are currently in place to address those risks and ascertain if they are operating effectively.
- Recommend improvements in internal controls.

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**SCOPE AND METHODOLOGY**

The Board of Education has engaged Nawrocki Smith as the District's internal auditor. In compliance with New York State Laws, we have performed an annual update to the District risk assessment with respect to policies, procedures, and internal controls pertaining to District operations. The procedures applicable to the annual update of the District's risk assessment were performed during the twelve months ending November 2020 and were carried out in order to determine an internal audit plan for the calendar year 2021 and thereafter. This risk assessment will be updated annually to reflect any changes in the current control environment and the existing internal audit plan.

Our risk assessment consisted of the following methodology:

- Perform interviews of Administration and other appropriate personnel.
- Document procedures within key Functional Areas.
- Identify key controls and perform audit tests of those controls.
- Assess the effectiveness of the key controls.
- Identification and review of organization structure.
- Analysis of risks that are a threat to the achievement of objectives.
- Create a risk profile and internal audit plan.

In addition to the above procedures, we have also evaluated and considered the following within our overall risk assessment:

- District policies and procedures.
- Recent focus of State Comptroller Audits.
- Board of Education/Audit Committee Meetings.
- Materiality to Financial Statements.
- Changes in management or key personnel.
- Financial reports provided to the Board.
- External auditor management letters.
- District corrective action plans.
- Organizational chart and job descriptions.

**INTERNAL AUDIT COVID PANDEMIC CONSIDERATIONS**

As Districts are challenged in carrying out certain internal control procedures during the COVID pandemic, our risk assessment included the following environmental considerations:

- Has Management's risk tolerance increased allowing for a lower level of control effectiveness?
- Have staff changes (reorganization, furloughs, and terminations) impacted controls, processes, performance, and increased opportunities for potential fraud?
- Have segregation of duty conflicts been managed with changes in people and processes?
- Has Management assessed the impact to key processes and controls including technology?
- Has there been any material changes in internal control over financial reporting that will require disclosure in the previous and upcoming audit report?

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**INTERNAL AUDIT RISK ASSESSMENT UPDATE SUMMARY**

We have analyzed twenty-one (21) Business Process areas within the District and have developed an internal audit plan based upon our assessment of each area. Each of the twenty-one (21) Business Processes contains multiple categories for which an extensive cycle analysis will be performed during the proposed time period noted within the risk rating and internal audit plan. The plan as presented will be revised each year based upon the annual risk assessment update and events/requests that occur during the year which impact the priority of future internal audit services.

The results of our risk assessment update are summarized below and, in the tables, presented on pages 5 through 7. We have utilized a “Low,” “Moderate,” and “High” control risk rating assessment scale of the organization.

<u>CURRENT YEAR RATINGS</u>		<u>CHANGE FROM PRIOR YEAR</u>	
<u>Rating</u>	<u>2019/2020</u>	<u>Category (*)</u>	<u>Count</u>
High	- 0.00%	“High” to “Low”	1 9.09%
Moderate	17 18.48%	“High” to “Moderate”	- 0.00%
Low	75 81.52%	“Moderate” to “Low”	4 36.36%
<b>Total</b>	<b>92 100.00%</b>	“Low” to “Moderate”	6 54.55%
		“Moderate” to “High”	- 0.00%
		<b>Total</b>	<b>11 100.00%</b>

Our November 2020 risk assessment update contains four (4) recommendations, as follows:

<u>Business Process</u>	<u>Ratings</u>			<u>Total</u>	<u>Recommendation(s)</u>
	<u>Low</u>	<u>Moderate</u>	<u>High</u>		
Governance	1	-	-	1	1
Benefits	1	-	-	1	1
Purchasing & Related Expenditures	1	-	-	1	2
<b>Total Recommendations</b>					<b>4</b>

The District has completed or taken action on the five (5) prior year risk assessment recommendations as follows:

	<u>Complete</u>	<u>In-Process</u>	<u>Not Started</u>	<u>Total</u>
<b>PY Recommendations</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>5</b>

We recommend the District consider the following areas for internal audit cycle and/or key control procedures to be performed during the calendar year 2021:

<u>Cycle Reviews:</u>	<u>Other 2021 Planned Internal Audit Services:</u>	
• Payroll	• Key Control/Other Testing (See “T” categories on Pages 5-7)	• Vending Machine Cycle Recommendations Follow up
• Benefits	• External Audit Corrective Action Plan Monitoring	• Employee Attendance & Substitute Coverage Cycle Recommendations Follow Up
	• Quarterly Internal Audit Status Reports	• Cybersecurity Cycle Recommendations Follow Up
	• Transportation Cycle Recommendations Follow-Up	• Annual Risk Assessment Update as of Nov 2021
	• Vendor Database Analysis Recommendations Follow Up	• Other Internal Audit Services at the Request of the District/BOE

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**Risk Rating and Internal Audit Plan**

√ = Internal Audit Services Provided  
★ = Business Cycle Review Complete

X = Proposed Business Cycle Review  
T = Proposed Key Control Testing

	Business Process	Business Process Categories	RISK			YEAR OF SERVICE		
			Inherent	Control		Prior	2021	Subsequent
				2019	2020			
1	Governance and Planning	1 Governance Environment	H	L	L	★		X
		2 Control Environment / Policies & Proc.	H	L	L			X
2	Budget Development	3 Budget Development	H	L	L	★		
		4 Budget Monitoring & Reporting	H	L	L	★		
3	Accounting & Reporting	5 Financial Accounting and Reporting	H	L	L	√		X
		6 External/Internal/Claims Auditing	H	L	L			X
		7 Fund Balance Management	H	L	L			X
4	Revenue and Cash Management	8 Real Property Tax	M	L	L			X
		9 State Aid	H	L	L		T	X
		10 Out of District Tuition/Reimb. Exp.	M	L	L		T	X
		11 Use of Facilities	L	L	L			X
		12 Donations	M	L	L			X
		13 Vending Machines	H	L	M	★		X
		14 Cash Receipts	H	L	L	√		X
		15 Cash & Investment Management	H	L	L			X
		16 Petty Cash	L	L	L			X
		17 Bank Reconciliations	H	L	L			X
		18 Online Banking	H	L	L			X
19 Accounts Receivable	H	L	L		T	X		
5	Grants	20 General Processing	H	L	L			X
		21 Grant Application	M	L	L			X
		22 Allowable Costs & Expenditures	H	L	L	√		X
		23 Monitoring	M	L	L			X
		24 Reporting	H	L	L			X
6	Payroll	25 Payroll Disbursements	H	L	L		X	
		26 Overtime Reporting	H	M	M	√	X	
		27 Payroll Accounting & Reporting	H	L	L		X	
		28 Payroll Tax Filings	H	L	L	√	X	
		29 Payroll Reconciliation	H	M	M		X	
7	Human Resources	30 Employment Requisition/Hiring	H	L	L	√		X
		31 Personnel Evaluation	H	L	L	√		X
		32 Termination	H	M	M	√		X
		33 Employee Attendance	H	M	M	★		

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**Risk Rating and Internal Audit Plan (Continued)**

√ = Internal Audit Services Provided	X = Proposed Business Cycle Review
★ = Business Cycle Review Complete	T = Proposed Key Control Testing

Business Process	Business Process Categories	RISK			YEAR OF SERVICE			
		Inherent	Control		Prior	2021	Subsequent	
			2019	2020				
8	Benefits	34 Eligibility	H	L	L		X	
		35 Benefit Calculations	H	L	L	√	X	
		36 Patient Protection & Affordable Care Act	H	H	L		X	
		37 Retiree Benefits	H	L	L		X	
		38 ERS/TRS	H	L	L		X	
9	Purchasing and Related Expenditures	39 PO System & Vendor Database	H	L	L	★		X
		40 Purchasing Process	H	L	L			X
		41 Payment Processing	H	L	L			X
		42 Employee Reimbursements	H	L	L	√		X
		43 Credit Cards	H	L	L			X
10	Facilities Maintenance	44 Facilities Maintenance/Work Orders	H	L	L		T	X
		45 Staff Supervision	M	N/A	L			X
		46 Preventive Maintenance	M	N/A	L			X
		47 Coordination with Outside Vendors	M	N/A	L			X
11	Capital Projects	48 Construction Planning & Monitoring	H	L	L			
		49 Capital Project Funding & Payments	M	L	L			
		50 Recordkeeping & Reporting	M	L	L			
12	Fixed Assets	51 Inventory/ Capitalization Policy	H	L	L			X
		52 Acquisition and Disposal	H	L	L			X
		53 Inventory Process & Recordkeeping	H	M	L	√		X
13	Food Service	54 Sales Cycle and System	M	L	L			X
		55 Inventory and Purchasing	M	L	L			X
		56 Free & Reduced Meals	M	L	L			X
		57 Federal and State Reimbursement	H	L	L		T	X
		58 Financial Reporting & Monitoring	H	L	L			X
14	Extraclassroom Activity Fund	59 General Controls	H	M	M	★		
		60 Revenue	H	M	L	★		
		61 Expenditures	M	M	L	★		
		62 Reporting	M	M	M	★		



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**Risk Rating and Internal Audit Plan (Continued)**

√ = Internal Audit Services Provided	X = Proposed Business Cycle Review
★ = Business Cycle Review Complete	T = Proposed Key Control Testing

	Business Process	Business Process Categories	RISK			YEAR OF SERVICE		
			Inherent	Control		Prior	2021	Subsequent
				2019	2020			
15	Information System	63 Governance	H	L	L			X
		64 Inventory	H	L	L			X
		65 Network Security	H	L	L			X
		66 Application Security	H	M	M			X
		67 Physical Security	H	L	L		T	X
		68 Disaster Recovery	H	M	M	√		X
16	Cybersecurity	69 General Controls	H	L	M	★		
		70 Information & Asset Security	H	L	M	★		
		71 Vulnerability Assessment	H	M	M	★		
		72 Incident Response & Recovery	H	M	M	★		
17	Student Data Management	73 Registration & Enrolment	H	L	L	★		
		74 Student Attendance	H	L	L	★		
		75 Student Performance	H	L	M	★		
		76 Student Eligibility	H	N/A	L			X
18	Pupil Personnel Services	77 Budgeting and Planning	H	L	L			X
		78 STAC Reimbursement	H	L	L		T	X
		79 Medicaid Reimbursement	H	M	M	★	T	X
		80 RFP and Contracts	H	L	L			X
19	Transportation	81 Fleet Inventory and Maintenance	H	L	L	★		
		82 Bus Routing and Planning	H	L	M	★		
		83 Labor and Supervision	H	L	M	★		
		84 Contract Management	H	L	L	★		
		85 Federal and State Reimbursement	H	L	L	★	T	
20	Safety & Security	86 Plan Development & Strategy	H	L	L	√		X
		87 Building Access & Security System	H	M	L	√	T	X
		88 Compliance and Incident Reporting	H	L	L			X
		89 Safety & Security Monitoring	H	L	L			X
21	Insurance / Risk Management	90 General	H	N/A	L			X
		91 Policy Management	H	N/A	L			X
		92 Claims Reporting	H	N/A	L			X

**Inherent Risk** - Inherent risk pertains to the overall school district industry. Inherent risk is the risk of a material misstatement that may occur assuming the absence of internal controls.

**Control Risk** - Control risk pertains specifically to the Yonkers City School District. Control risk is the risk that a material misstatement will not be detected and corrected by Management's internal controls on a timely basis.

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**RISK ASSESSMENT OBSERVATIONS AND RECOMMENDATIONS**

*Current Year Risk Assessment Observations and Recommendations*

Governance and Planning

1. The District relies on a manual workflow process to employee request and approval of leave days and payroll timesheets. A manual workflow process requires human effort, manipulation, and data transfer that increases the risk of human error.
  - *The District should consider developing an automated workflow process for employee request and approval of leave days and payroll timesheets. The electronic workflow system should automatically route the request for approval and collect all required documents and attachments to the designated approver every time. Audit logs should be developed to capture the details of the transactions including the individuals requesting and approving the transactions for further review by Management and Auditors. This will assist the District in maintaining an efficient workflow management process, processing transactions in a timely manner, and increasing accountability of the requestors and approvers. Upon request, Nawrocki Smith will assist in the development of the automated workflow system(s).*

Benefits

2. The Benefits Department is in the process of implementing a web-based portal for District employees to enroll for health insurance coverage and submit documentation supporting their eligibility.
  - *During its implementation and testing process, we recommend that the Benefits Departments consult with the Information Technology Department to evaluate the system's controls in protecting PII (Personally Identifiable Information) to ensure that only authorized administrators are able to access the information.*

Purchasing & Related Expenditures

3. Based on our analysis of the vendor listing generated by NewWorld, we noted identical vendor names, addresses, and federal tax identification numbers.
  - *The Finance Department should review the detail of our observations and confirm the reasons surrounding the identical vendor IDs, names, addresses, and Federal IDs. Additionally, the Finance Department should confirm that there are no duplicate payments to vendors with identical vendor IDs, names, addresses, and Federal IDs. The Finance Department should determine whether or not the vendors with identical vendor IDs, names, addresses, and Federal IDs have business activity with the District and consider deactivating their status within the vendor database, if appropriate.*

*The Finance Department should establish a practice of reviewing the vendor federal ID numbers as reported on the Form W9 – Request for Taxpayer Identification Number and Certification for possible identical information in the database prior to entering the vendor's information into the District's vendor database.*

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4. Based on our analysis of the vendor payment history generated by NewWorld, the District did not have business activity with 2,015 vendors listed as active in the vendor database during the fiscal years 2017/2018 through 2019/2020.
- *The Finance Department should establish a practice of reviewing the activity of each vendor at the end of a fiscal year and update the District’s vendor database by inactivating the vendors that have not been utilized within the three (3) prior consecutive fiscal years.*

***Status of Prior Year Recommendations***

We have performed follow-up internal audit services applicable to our previously issued risk assessment update report dated November 2019. The services we performed included observing and evaluating the implementation status of the District’s action plan in respect to our prior year risk assessment recommendations. The November 2019 risk assessment update identified five (5) recommendations within four (4) distinct areas. The District has completed or taken action on the five (5) recommendations as follows:

<b><u>Business Process</u></b>	<b><u>Complete</u></b>	<b><u>In-Process</u></b>	<b><u>Not Started</u></b>	<b><u>Total</u></b>
Payroll	-	-	1	1
Human Resources	-	1	-	1
Fixed Assets	1	-	-	1
Safety and Security	1	1	-	2
<b>Total</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>5</b>

**Payroll**

- We recommend that the Building and Grounds Department develop a weekly overtime schedule indicating the projects, applicable budget accounts codes, custodians, and hours of required overtime. The Buildings and Grounds Department should compare the overtime sheets to the overtime schedule to ensure that the overtime hours were properly documented and worked. This allows management to make sure that overtime is incurred for a valid and needed purpose, and that funding for the non-emergency overtime is provided for in the budget.

**Status as of November 2020: Not Started**

**Human Resources**

- All District employees should document their leave requests on the Absent Request Form. The District employees should obtain written pre-approval for personal and vacation days from their respective building level supervisors. This pre-approval should be documented on the standardized employee Absent Request Form prior to being entered into Ceridian.

The District should consider having its internal auditors perform semi-annually reconciliations of the date, amount, and type of leave days recorded in Ceridian to the date, amount, and type of leave days reported on employee Absent Request Forms and the building level attendance reports. This review process should also be documented and communicated to the Manager of Administration.

**Status as of November 2020: In- Process**

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**Fixed Assets**

- All fixed assets should be recorded in the District's Property Ledger at the purchase price as indicated on the applicable invoice. The District should designate the employee who performs the physical inspections to review the accuracy of the fixed asset data entry within the inventory schedule. The review function should be conducted on a monthly basis by reconciling the information reported on the warrant reports and applicable invoices to the information reported on the inventory schedule. Any discrepancies should be investigated and communicated to the Information Technology Director.

**Status as of November 2020: Completed**

**Safety and Security**

- The District should implement consistent procedures for all buildings that allow entrance to visitors. According to the National School Safety and Security Services, school access controls should include, but not limited to, the following:
  - Each building should have a designated secured single point of entry to be used by all visitors, students, or other non-staff. Signs should be placed identifying the doors to be used to enter the building. All other exterior doors should be noted as Secure Doors. Unauthorized entrance through a Secure Door may be considered trespassing.
  - Each building should consider the use of a camera, intercom, and buzzer at the school main entrance. Visitors should be asked to state their name and the purpose of their visit. The building greeter should confirm the purpose of the visit prior to entry.
  - Visitors who are not recognized should be required to provide government issued identification.
  - Visitors who do not have an appointment should not be allowed to enter the building, or in some cases may need to wait a considerable time before being allowed entry.
  - Parents/Guardians coming to a building to drop-off their child for late entrance, to drop off belongings for their child, to pick-up their child for appointments, or pick-up their child in the case of emergency situations should be expected to follow the same procedures.
  - Upon entrance, all visitors should sign-in, note the time of entrance and receive a badge. The badge should state their name, date, and destination. The badge must be visible at all times.
  - Each building should train its school staff, including support personnel, to greet and challenge strangers. Staff should be trained to at least report strangers to the office if they do not feel safe in approaching someone, they believe to be an intruder.
  - All visitors should sign out, note the time, and exit the building from the main entrance.

**Status as of November 2020: Completed**

- The School Safety and Security Department should review the results of our analysis and confirm the reasons surrounding the discrepancies between the building access and financial application systems.

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If the discrepancies pertain to former employees or duplicate entries, the School Safety and Security Department should deactivate the access rights to these cardholders. The District should establish a process whereby the Building Principals inform the School Safety and Security Department of any retirements, lay-offs, resignations, etc. in order to deactivate their access rights in a timely manner. It is also recommended that the Safety and Security Department reconcile the cardholder listing to the active employee listing in Ceridian at the end of each year and update the cardholder databases accordingly.

**Status as of November 2020: In- Process**

**EXHIBITS**

- Exhibit I*      History of Internal Audit Reports Issued
- Exhibit II*     Internal Audit Plan for 2020/2021

DRAFT



**Yonker Public Schools  
History of Internal Audit Reports Issued**

◇ = Risk Assessment Complete    ★ = Business Cycle Review Complete  
 ✓ = Limited Testing on Business Process Provided    ◆ = Special Request Services Provided

	Business Process	Business Process Categories	Years of Service				
			2016	2017	2018	2019	2020
	<b>Risk Assessment</b>	Risk Assessment	◇	◇	◇	◇	◇
1	<b>Governance and Planning</b>	Governance Environment					★
		Control Environment / Policies & Proc.					
2	<b>Budget Development</b>	Budget Development	★				
		Budget Monitoring & Reporting	★				
3	<b>Accounting &amp; Reporting</b>	Financial Accounting and Reporting (Journal Entries)		✓			
		External/Internal/Claims Auditing					
		Fund Balance Management					
4	<b>Revenue and Cash Management</b>	Real Property Tax					
		State Aid					
		Out of District Tuition/Reimb. Exp.					
		Use of Facilities					
		Donations					
		Vending Machines					★
		Cash Receipts				✓	
		Cash & Investment Management					
		Petty Cash					
		Bank Reconciliations					
Online Banking							
Accounts Receivable							
5	<b>Grants</b>	General Processing					
		Grant Application					
		Allowable Costs & Expenditures					✓
		Monitoring					
		Reporting					
6	<b>Payroll</b>	Payroll Disbursements			✓		✓
		Overtime Reporting					
		Payroll Accounting & Reporting					
		Payroll Tax Filings		✓			
		Payroll Reconciliation					
7	<b>Human Resources</b>	Employment Requisition/Hiring		✓			
		Personnel Evaluation		✓			
		Termination		✓			
		Employee Attendance		✓	✓		★
8	<b>Benefits</b>	Eligibility					
		Benefit Calculations		✓			
		Patient Protection & Affordable Care Act					
		Retiree Benefits					
		ERS/TRS					
9	<b>Purchasing and Related Expenditures</b>	PO System & Vendor Database					★
		Purchasing Process					
		Payment Processing					
		Employee Reimbursements		✓			
		Credit Cards					
10	<b>Facilities Maintenance</b>	Facilities Maint. & Work Order Proc.					
		Custodial Overtime & Training					
		Preventive Maintenance					
		Coordination with Outside Vendors					



**Yonker Public Schools  
History of Internal Audit Reports Issued**

◆ = Risk Assessment Complete    ★ = Business Cycle Review Complete  
 ✓ = Limited Testing on Business Process Provided    ◆ = Special Request Services Provided

	Business Process	Business Process Categories	Years of Service				
			2016	2017	2018	2019	2020
11	Capital Projects	Construction Planning & Monitoring					
		Capital Project Funding & Payments					
		Recordkeeping & Reporting					
12	Fixed Assets	Inventory/ Capitalization Policy					
		Acquisition and Disposal					
		Inventory Process & Recordkeeping			✓		
13	Food Service	Sales Cycle and System					
		Inventory and Purchasing					
		Free & Reduced Meals					
		Federal and State Reimbursement					
		Financial Reporting & Monitoring					
14	Extraclassroom Activity Fund	General Controls	★			★	
		Revenue				★	
		Expenditures				★	
		Reporting				★	
15	Information System	Governance					
		Inventory					
		Network Security					
		Application Security					
		Physical Security					
Disaster Recovery	✓						
16	Cybersecurity	General Controls					★
		Information & Asset Security					★
		Vulnerability Assessment					★
		Incident Response & Recovery					★
17	Student Data Management	Registration & Enrolment		✓		★	
		Student Attendance				★	
		Student Performance				★	
		Student Eligibility					
18	Pupil Personnel Services	Budgeting and Planning					
		STAC Reimbursement					
		Medicaid Reimbursement	★				
		RFP and Contracts					
19	Transportation	Fleet Inventory and Maintenance			★		★
		Bus Routing and Planning			★		★
		Labor and Supervision			★		★
		Contract Management			★		★
		Federal and State Reimbursement			★		★
20	Safety & Security	Plan Development & Strategy		✓			
		Building Access & Security System			✓		
		Compliance and Incident Reporting					
		Safety & Security Monitoring					
21	Insurance / Risk Management	Actuary & Underwriting					
		Policy Management					
		Claims Reporting					



**Yonkers City School District**

**2021 INTERNAL AUDIT PLAN**

**(Based upon November 2020 Risk Assessment Update)  
Exhibit II**

**Cycle Reviews**

**Status**

- Payroll Planned for Mar-21
- Benefits Planned for Jun-21

**Key Control Testing Areas**

**Status**

- State Aid Planned for Aug-21
- Out of District Tuition Reimbursement Planned for Aug-21
- Accounts Receivable Planned for Aug-21
- Analysis of Work Orders and Routine Maintenance Records Planned for Aug-21
- Food Services Federal & State Reimbursements Planned for Aug-21
- Special Education STAC Reimbursement Planned for Aug-21
- Special Education Medicaid Reimbursement Planned for Aug-21
- Transportation Federal & State Reimbursements Planned for Aug-21
- Building Access & Security System Planned for Aug-21

**Additional Internal Audit Services**

**Status**

- Annual Risk Assessment Update as of November 2020 Draft Complete
- External Audit Corrective Action Plan Monitoring Planned for Nov-21
- Vendor Database Analysis Cycle Recommendations Follow Up Planned for Nov-21
- Vending Machine Cycle Recommendations Follow Up Planned for Nov-21
- Employee Attendance & Substitute Coverage Cycle Recommendations Follow Up Planned for Nov-21
- Cybersecurity Cycle Recommendations Follow Up Planned for Nov-21
- Transportation Cycle Recommendations Follow Up Planned for Nov-21
- Annual Risk Assessment Update as of Nov 2021 Planned for Nov-21
- Mid-Year Status Reports Planned for May-21
- Extraclassroom Activity Fund Training or Follow Up Upon Request
- Other Internal Audit Services at the Request of the District As Requested

**Audit Committee Meetings**

- Planned for 04/16/21 and as requested (to be determined)