



Idowu Ogundipe
Assistant
Superintendent for
Business

e-mail address:
io Gundipe@freeportschools.org

Phone (516) 867-5212
Fax (516) 623-1286

Freeport Public Schools

235 North Ocean Avenue • Freeport, New York 11520 • 516-867-5200

December 1, 2023

New York State Education Department
Office of Audit Services
89 Washington Ave
Room 524 EB
Albany, N.Y. 12234

To Whom it May Concern:

Below, please find the Freeport Public Schools' response to findings and recommendations of the 2022-2023 Annual Risk Assessment Update Pertaining to the Internal Controls of District Operations. The audit was conducted by Nawrocki Smith, LLP.

The Freeport Public Schools hereby submits a Corrective Action Plan for the 2022-2023 Risk Assessment. Management's response required under Section 170.12 of the Regulations of the Commissioner of Education for these recommendations is as follows:

Current Year Observations and Recommendations

Grants

1. **Finding:** The District does not have a formal process to identify capital assets purchased with federal grant funds within its property ledger and conduct physical inspections of these assets.

Recommendation: According to the Federal Uniform Grant Guidance (2 CFR, Part 200), the District should include within its inventory system the source of financing or acquisition (general funds, Federal funds, etc.). Equipment that is easily portable, desirable for personal use, or readily marketable and of less than \$5,000 should also be safeguarded and tracked along with an inventory done every two years. High-risk assets are items the District identifies as easily portable, desirable for personal use, or readily marketable.

Response: *The district currently identifies assets purchased in the inventory system by payment sources (General Fund with suffix – A, followed by number which further identifies the program) and (Federal Fund with suffix – S, followed by numbers, which further identifies the grant). Additionally, in response to a similar recommendation from OSC, the district I.T. Department has created an electronic inventory system for I.T. related items purchased with grant funds, such as computer Chromebook etc. These were done and completed September 30, 2023*

Human Resources

2. **Finding:** The District has not established a process to formally evaluate part-time and per diem staff, who may be considered to fill full-time positions, in a consistent manner.

Recommendation: The District should develop procedures to formally evaluate part-time and per diem employees considered to be employed by the District on a full-time basis. The District should ensure that all employee evaluation forms are signed by the respective employees. Completed employee evaluations should be forwarded to the Human Resources Department for review and approval and be maintained in each employee's personnel file. This will ensure that the District properly communicates to employees about their performance and expected goals and that the employee personnel files are complete.

Response: *In response to the Audit recommendations, a formalized procedure has been instituted within the Personnel Office to oversee the regular and consistent evaluation of all District Per Diem employees. Department Supervisors, Directors and Building Administrators were notified of the need to conduct regular evaluations for all active District Per Diem employees that work within their department or under their supervision. Evaluations for each per diem employee have been assigned for completion and submission to the Personnel Office. All signed evaluations will be further reviewed by the Assistant Superintendent for Personnel and Special Projects upon receipt and placed within each employees' personnel file. Moving forward, all District Per Diem employees will be evaluated every 6 months, with evaluations being required for completion by January 31 and June 30 of each school year. This is expected to start on January 31, 2024.*

Status of Prior Year Recommendation

Accounting & Reporting

1. **Finding:** The Business Office has not posted the annual external and internal audit reports or corrective action plans on the District's website.

Recommendation: According to the Office of State Comptroller's School District Website Transparency guidelines, the Business Office should post the District's annual external and internal audit reports or corrective action plan on the District's website. This will assist the District in its efforts to communicate its financial information to the public.

Response: *The District has been posting its annual external and internal audit reports on the website, except for missing years, which must have been due to changes in personnel. The district is currently up to date in posting all external and internal audit reports on the district's website. This was completed on October 26, 2023.*

Fixed Assets

2. **Finding:** We conducted key control testing in the area of fixed assets. We noted instances whereby we could not locate certain fixed assets, asset tags were not attached, and items were within their shipping packages secured in storage areas.

Recommendation: All Administrators, Department Heads, and employees who sign off on the receiving copy of the purchase order should be required to attach inventory tags on the applicable fixed assets. In addition, the District should assign an employee separate from the Business Office and the Facilities Department or Internal Auditors to conduct periodic walkthrough observations and verify whether the fixed assets are properly affixed to the equipment. The observation function should be performed annually during the month of March and the results should be documented and communicated to the Assistant Superintendent for Business. Any exceptions should be investigated, and corrective action should be implemented in a timely manner.

Response: *The District has implemented a follow-up procedure to ensure that the principal building administrators are tagging the items and returning the tracking sheets to the account clerk in the facilities office. The Business Office, Facilities Department and the School Buildings will ensure the district's procedure is being followed.*

Information Systems

3. **Finding:** The Information Technology Department has not established protocols to prevent building-level employees from saving data on District desktops or laptops, which increases the risk of losing sensitive data if the hard drives are stolen or damaged.

Recommendation: The Information Technology Department should establish protocols to prevent building-level employees from saving data on District desktops or laptops. Storing data on the network ensures that, if a user's computer breaks down, that data will not be lost and could be accessed from the network by logging on from another computer.

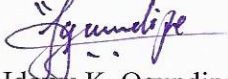
Response: *The District's IT Department in conjunction with BOCES eliminated saving data on desktops. This was done in the Summer of 2023. District-wide, data are now being saved on OneDrive, a web-based document saving function, started in June, and completed in August of 2023.*

4. **Finding:** The Information Technology Department has not enabled remote wipe capability for Windows laptops.

Recommendation: The Information Technology Department should implement a remote wipe and/or remote factory reset ability on all laptops. This will protect sensitive data from people who possess enterprise-owned devices without authorization to view the data or possess the device.

Response: *The district now has the remote wipe and/or remote factory reset ability via Intune, a Microsoft suite capability, this was completed in August of 2023.*

Very truly yours,



Idowu K. Ogundipe, CPA
Assistant Superintendent for Business

Cc: Dr. Kishore Kuncham
Superintendent of Schools