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Cortland
Enlarged City School District

To: Robert Edwards, Superintendent

From: Kristopher Williamson, Business Administrator

Date: Wednesday, October 19, 2022

Subject: CAP for June 30, 2022 Internal Audit Report

The 2021-22 fiscal year internal audit was performed by D'Arcangelo & Co. for the Cortland Enlarged City School District. During the audit, the items listed below were found as opportunities for strengthening internal controls and operating efficiency. The audit committee reviewed this report on Oct 19, 2022 and the follow-up responses are stated in italics.

Prior Year Risks and Recommendations

2015-01 Accounting Procedures Manual
The Business Administrator continues to update the current Procedures Manual on an annual basis. The intent is for this manual to be a living document, updated regularly as roles are clarified. This manual will be used as a reference to assist with cross training and promote smoother transitions should an employee leave or is not able to perform their duties.

2015-04 Information Technology - Governance/Security: Data Classification
The district will continue to allocate time during the 2022-23 year to complete the data classification project. This is an ongoing process.

2015-05 Information Technology - Governance: Records Retention of Student and Business Records
District Administrators continue to attend records retention training and reference LGS-01 to address questions that arise. A plan of action will be created and implemented in the 2022-23 school year.

2015-06 Information Technology - Disaster Recovery: Contingency Plan
The district is in the process of developing a formal Disaster Recovery Plan (DRP) to be completed during the summer of 2023.

2016-03 Payroll/HR - General Employee Administration: Exit Interview Checklist
The district is in the process of putting together an exit interview checklist. This will be developed by June 30, 2023, to be implemented beginning in the Fall of 2023.

2017-02 Uniform Guidance Procurement Policies
A Uniform Guidance template from ASBO has been finalized to reflect Cortland's procedures and is currently being edited on an annual basis. Revisions during the 2022-2023 school year will include updated guidance related to federal grants allotted to address impacts from the Covid-19 pandemic. This document will be reviewed annually by the Business Administrator.

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2017-03 Computer Security
As indicated in the audit report, the district has established reporting to provide a mechanism to monitor the effectiveness of its security patching program.

2017-05 Information Technology - Financial Application Security: Security Access Provisioning and Recertification - nVision Application
The Business Administrator continues to review all users with access to nVision to ensure that proper access is provided. Adjustments are made at least twice annually at a minimum.

2018-01 Information Technology - Governance/Security: Vendor Management
This audit is conducted by OCM BOCES annually. The district will ask for a copy of the SOC report when it is completed for key district staff to review.

2018-03, 04, 05, 06 Extraclassroom - Faculty Auditor, Cash Receipts, Club Folders, Clubs
The district continues to review the policies and procedures of extraclassroom activities. Ongoing training is provided to class advisors and a regular year-long schedule to review processes is being implemented in the 2022-23 school year by the Business Administrator.

2019-01 Information Technology - General Controls: Security Awareness
District staff are provided training through Utica National on Security Awareness.

2020-01 Information Technology - Governance: State Privacy Regulation Implementation
The district continues to update its policies and procedures to comply with NYS ED Section 2D Regulation 121.

2020-03 Information Technology - Application Security: Application Logon Security - Transfinder
The district implemented a cloud version of Transfinder. The latest version requires a username and password.

2022-01 Information Technology - Governance: Vendor Management
The Director of Instructional Technology will develop a checklist during the 2022-23 school year, to be used by the district, to review SOC 2 reports.

2022-02 Information Technology - Governance: Acceptable Use of Technology Resources
The Acceptable Use Policy will be updated during the 2022-23 school year to include governance of cloud-based technologies.