

To: Robert Edwards, Superintendent

From: Kristopher Williamson, Business Administrator

Date: Friday, January 5, 2024

Subject: CAP for June 30, 2023 Internal Audit Report

The 2022-23 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 January 4, 2023 and the follow-up responses are stated in italics.

Current and Prior Year Risks and Recommendations

2015-04 Information Technology - Governance/Security: Data Classification

The district will continue to allocate time during the 2023-24 year to complete the data classification project. This is an ongoing process. Updates will be available by June 30, 2024.

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 matrix will be developed to summarize retention schedules and where information is retained for IT, Business Office operations, and Instructional items in the 2023-24 school year. Updates will be available by June 30, 2024.

2015-06 Information Technology - Disaster Recovery: Contingency Plan

The district is in the process of completing a Business Impact Analysis during the 2023-24 school year. Updates will be available by June 30, 2024.

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. The district is currently reviewing ASBO's updated template and will determine by June 30, 2024 if the new ASBO template will be used by the district. This document will be reviewed annually by the Business Administrator.

2018-01 Information Technology - Governance/Security: Vendor Management

This audit is conducted by OCM BOCES annually. The district will review the SOC2 report from CNYRIC and will conduct a review of this report by June 30, 2024.

2019-01 Information Technology - General Controls: Security Awareness

The district purchased Mimecast and will conduct a phishing test prior to June 30, 2024.



Business Administrator

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2020-04 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. A gap analysis is planned to be completed by June 30, 2024.

2020-03 Information Technology - Application Security: Application Logon Security - Transfinder

The district plans to evaluate potential risk and determine by June 30, 2024 if the risk will be tolerated.

2022-02 Information Technology - Governance: Acceptable Use of Technology Resources

The Acceptable Use Policy will be updated during the 2023-24 school year to include governance of cloud-based technologies. This will be completed by June 30, 2024.

Employee Benefit Administration: Calculation of Employee Deductions

The Business Administrator will review with the Payroll Coordinator all deduction amounts at least twice annually. The first review will be before the transition to the new fiscal year (prior to each July 1) and the second review will be before the transition to the new calendar year (prior to each January 1). Procedures for these reviews will be in place prior to June 30, 2024.