



# Levittown Union Free School District

Audit Committee Meeting

December 4, 2024

*Detailed Testing Report  
and  
Risk Assessment Update*



# Cullen & Danowski, LLP

- Jennifer A. Ditta, CPA, *Partner*
- Richard Coffey, CPA, *Director of Internal Audits*



# Agenda

- The Firm
- Background
- Draft Detail Testing Report
- Draft Risk Assessment Update Report
- Next Steps

# The Firm

- Located in Port Jefferson Station, Suffolk County
- Established for over 45 years
- Specialize in governmental auditing and accounting
- Audit Clients – about 50 external and 30 internal
- Internal Audit Clients – school districts and BOCES
- Audit Partners – 4 partners with significant external audit experience now have internal audit clients
- Director of Internal Audits – started with C&D when the Internal Audit Department was set up

# Background

- Internal Audit – 2 types of engagements annually:
  - Risk Assessment Update and Detailed Testing (DT)
- C&D met with Audit Committee on December 6, 2023 to discuss the draft RA Report and selected Transportation as the DT area
- C&D performed the DT related to Transportation and the RA Update engagements
- Draft DT Report, Draft RA Update Report, and selection of DT area to be discussed tonight

# Draft Detailed Testing Report

- Report Format – background, procedures, findings, and recommendations
- Transportation
  - Background – operations, key items (pages 3-6)
  - Procedures – scope of work (pages 6-7)
  - Findings – results of interviews, testing (pages 7-9)
  - Recommendations – 8 items (pages 9-10)

# Draft Risk Assessment Update Report

- Report Format – introduction, risk assessment table, key changes and recommendations (by function)
- Introduction – chart that includes the prior reports addressed in this year’s risk assessment (page 3)
- Risk Assessment Table – lists the business processes, risk levels & dates of AUP or DT Reports (pages 4-5)
- Observations and recommendations:
  - Key changes since the prior year’s risk assessment engagement (pages 6-7)
  - There are 2 current observation and recommendations = Human Resources and Benefits (page 8)
  - There are 2 open recommendations from prior reports (pages 8-9)
  - District was active with closing 8 recommendations from the prior report (pages 9-12)

# Next Steps

- DT Report and RA Update Report to be accepted by the Board
- C&D prepare final DT Report and RA Update Report
- Board-approved Corrective Action Plan (CAP) to be submitted with the NYSED within 90 days of acceptance of the report by the Board
- Determine the detailed testing to be performed during the 2024-25 fiscal year
- C&D prepare the Detailed Testing Engagement Letter for Board approval
- C&D to coordinate with the District to schedule the Detailed Testing engagement