

**Wantagh Union Free School District**  
**Report on the Internal Controls of the Safety and Security Cycle**  
**May 2019**

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**Functional Area Exhibit (please see attached)**

**A. Narratives of Functional Area Procedures**

**I. Scope of Engagement**

The Board of Education of the Wantagh Union Free School District has engaged Nawrocki Smith LLP to provide internal audit services with respect to the District's policies, procedures, and internal controls pertaining to the Safety and Security Cycle. As part of this engagement, we performed extensive analysis and validation tests within the District's Safety and Security Cycle.

The objective of our audit was to determine if the internal controls over safety and security are adequate, to ensure compliance with laws and regulations, and to determine if buildings are properly safeguarded. In order to verify that the safety and security cycle areas have proper internal controls, we interviewed key personnel and tested various transactions to ensure the key controls within these areas are operating effectively.

Our analysis within each functional area consisted of the following:

- Documented functional area policies and procedures applicable to the Safety and Security Cycle after interviews and conversations with key employees.
- Identified key controls within each functional area of the Safety and Security Cycle and performed audit tests of those controls.
- Made observations and recommendations pertaining to the internal controls of the Safety and Security Cycle based on observed procedures and testing that was performed.

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Our assessment in this area is based upon New York State Laws and Regulations as well as policies and procedures developed by the District's Board of Education and Health and Safety Committee. Nawrocki Smith LLP has made general observations and comments regarding the aforementioned resources and procedures. However, we are not experts in the area of safety and security and are not responsible for the overall effectiveness of the District's operations pertaining to Security, Safety and Compliance.

Interviews and inquiries were conducted with the following District employees:

<b><u>Title</u></b>	<b><u>Department</u></b>
Assistant Superintendent for Business	Business Office
Director of Facilities	Facilities Office
Principal	High School
Principal	Middle School
Principal	Wantagh Elementary School
Principal	Forest Lake Elementary School
Principal	Mandalay Elementary School

Accordingly, we documented the current procedures within each functional area of the Safety and Security Cycle by way of narratives within the attached Exhibit A.

## **II. General Policies and Procedures**

New York State Education Department ("NYSED") Regulations of the Commissioner §155.4(d) requires school districts to have a Health and Safety Committee. Project SAVE (Schools Against Violence in Education) and NYSED Regulations of the Commissioner §155.17 require the creation of both district-wide and school-based safety teams. Specifically, a district-wide school safety team, building-level school team, building-level emergency response team, and building-level post-incident response team must be established.

### **Observation**

We noted that the Board of Education appointed individuals, by title, to the district-wide safety team, the AIDS Advisory Committee, the Health and Safety Committee, and the Wellness Committee at the annual reorganization meeting. The District also created building-level safety teams, building-level emergency response teams, and building-level post-incident response teams.

➤ *No recommendation at this time.*

NYSED Regulations of the Commissioner §155.3 and the NYSED Regulations of the Commissioner §155.4 require school districts to develop a program that includes the following components:

- Building condition surveys for each occupied school building
- Annual visual inspections of each occupied school building
- A Five-Year Capital Facilities Plan
- Procedures to monitor the safety and condition of all occupied school buildings



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As per District Policy #8110 *School Building Safety*, it is the Board of Education's responsibility to review and approve annual building inspections and building condition surveys as well as report and remedy conditions affecting health and safety.

**Observation**

We noted that the District has a Five-Year Capital Facilities Plan in place, building condition surveys and annual visual inspections were completed for each occupied school building, and all documentation is in compliance with the objectives noted above.

➤ *No recommendation at this time.*

**Code of Conduct**

New York State ("NYS") Education Law §2801 requires school districts to adopt and enforce a code of conduct for the maintenance of order on school property, including school functions, which shall govern the conduct of students, teachers, other school personnel, and visitors. The law also requires that the code of conduct be reviewed on an annual basis.

**Observation #1**

We reviewed the District's Code of Conduct and determined it to be in compliance with the requirements of NYS Education Law §2801, however, it was not reviewed by the District for the 2018-2019 school year.

**Recommendation #1**

We recommend that the District review the Code of Conduct on annual basis and document the review and approval in the Board of Education minutes to ensure compliance with NYS Education Law §2801.

**Insurance**

School districts are required to have certain insurances in place in order to properly protect them from loss of property and/or legal judgments and awards. Therefore, it is imperative that insurance coverage is current, paid in full, and paid timely to prevent a lapse in coverage. The insurances include, but are not limited to, workers compensation, student accident insurance, commercial property and liability, and cyber liability. The District purchased insurance through several different carriers for the 2018-2019 school year including New York Schools Insurance Reciprocal, Midwest, Wright National Flood, Wright Risk, and Northern Insuring Agency.

We reviewed all insurance payments for the 2018-2019 school year to determine if all required insurances were in place, coverages dates included the current school year, premiums were paid in full and timely, and there was no lapse in coverage.

**Observation**

We noted that the District's insurance policies were in compliance with the objectives noted above.

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➤ *No recommendation at this time.*

### **III. Safety Plans**

#### **District-Wide Safety Plan**

NYS Education Law §2801-a and NYSED Regulations of the Commissioner §155.17 require school districts to maintain a comprehensive district-wide safety plan that includes policies and procedures to address the following:

- a) responding to implied or direct threats of violence
- b) responding to acts of violence
- c) appropriate prevention and implementation strategies
- d) contacting parents or guardians in the event of an incident
- e) contacting law enforcement in the event of a violent incident
- f) school building security
- g) dissemination of informative materials
- h) annual school safety training for students and staff
- i) protocols for responding to bomb threats, hostage takings, intrusions and kidnappings
- j) strategies for improving communications
- k) description of duties of hall monitors and other school safety personnel

District Policy #8130 *School Safety Plans and Teams* addresses the need for a comprehensive district wide school safety plan and building-level emergency response plan(s) as well as the requirements for each type of team and plan. We reviewed the 2018-2019 Comprehensive School Safety Plan to determine if the plan meets the requirements of the law.

#### **Observation #2**

We noted that the District developed a district-wide safety plan. [REDACTED]

#### **Recommendation #2**

#### **Building Safety Plans**

NYS Education Law §2801-a and NYSED Regulations of the Commissioner §155.17 also requires school districts to develop building-level emergency response plans that includes the following:

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- a) policies and procedures for safe evacuation of students, teachers, other personnel, or visitors
- b) designation of an emergency response team, other incident response teams, and a post-incident response team
- c) procedures for assuring that crisis response teams have access to floor plans
- d) internal and external communication systems in emergencies
- e) definition of chain of command consistent with National Incident Management Systems/Incident Command System
- f) coordination of school safety plans with statewide plans
- g) procedures for an annual review and conduct of drills and other exercises to test components of the emergency response plan
- h) policies and procedures for securing and restricting access to a crime scene

**Observation**

[REDACTED]

➤ *No recommendation at this time.*

**Observation #3**

[REDACTED]

**Recommendation #3**

We recommend that the District enter into a written agreement with the proposed evacuation relocation site. [REDACTED]

[REDACTED]

**IV. Building Access**

[REDACTED]

[REDACTED]

[REDACTED]



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**Observation #4**

[REDACTED]

**Recommendation #4**

[REDACTED]

[REDACTED]

**Building Walkthroughs**

We performed walkthrough evaluations at the District's five (5) school buildings. Our walkthrough consisted of a detailed inspection of the following areas:

<b><u>Component</u></b>	<b><u>Focus</u></b>
Exterior of the building	Examine building, walkways, and surrounding grounds for hazards and required signage
Exterior of the building	Ensure signs are posted on the exterior of the building notifying occupants that a video surveillance system is installed and monitored at that location
Entrance to the building	[REDACTED]
Main office	[REDACTED]
Hallways and classrooms	Observe that areas are clean and free from hazards and contain the required safety features
Special use classrooms	Inspect the area for appropriate safety features for supplies, students, and staff
First Aid	Confirm each building has the appropriate emergency medical equipment required and is in good working order

**Observation #5**

[REDACTED]

**Recommendation #5**

[REDACTED]

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[REDACTED]

**Observation #6**

[REDACTED]

**Recommendation #6**

[REDACTED]

**Observation #7**

[REDACTED]

**Recommendation #7**

[REDACTED]

**Observation #8**

[REDACTED]

**Observation #8**

[REDACTED]

**V. Drills**

**Fire & Emergency Drills**

NYS Education Law §807, Fire Drills, requires school districts to conduct twelve (12) drills from September through June. Drills include fire, lockdown, lockout, evacuation and shelter-in-place. Eight (8) drills are required to be evacuation drills and four (4) must be lock-down drills. Eight

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(8) of those drills must be performed between September 1st and December 31st. An additional two (2) drills must be conducted during July and August if the school has a summer program. One (1) of these drills must be conducted during the first week of summer school.

Building Principals are responsible for coordinating and conducting the required drills each school year. The District has a standard "Fire and Emergency Drill Report" to document the number of fire and emergency drills, the date and time of each drill, and the time it takes to evacuate the building.

We reviewed "Fire and Emergency Drill Reports" for all buildings for the 2017-2018 school year and for the 2018-2019 school year as of November 9, 2018 to determine compliance with NYS Education Law §807 requirements.

**Observation #9**



**Recommendation #9**



**Bus Drills**

NYSED Regulations of the Commissioner §156.3 Safety Regulations for School Bus Drivers, Monitors, Attendants and Pupils requires that school districts perform a minimum of three (3) bus drills on each school bus during the year. The first drill must be performed during the first week of school, the second in November or December, and the third in March or April. The District instructs each building to prepare a "NYS Bus Safety Drill Completion Form" each time a bus drill is completed. The form documents the following: driver name, attendant name, bus number, date and time of drill, principal signature, and comments.

We reviewed "NYS Bus Safety Drill Completion Forms" for all buildings for the 2017-2018 school year and for the 2018-2019 school year as of November 9, 2018 to determine compliance with NYS Education Department Regulations of the Commissioner §156.3 requirements.

**Observation**

We noted that each school building completed the required number of bus drills during the required time frames for the 2017-2018 school year and 2018-2019 school year as of November 9, 2018 as was therefore in compliance with NYSED Regulations of the Commissioner §156.3 requirements.

➤ *No recommendation at this time.*



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**Observation #10**

We noted that "NYS Bus Safety Drill Completion Forms" were not properly completed by some buildings. Information such as driver name, attendant name, or bus number were not always noted on the form.

**Recommendation #10**

We recommend that the buildings properly complete the "NYS Bus Safety Drill Completion Forms" and include all required information. [REDACTED]

**VI. Incident Reporting**

NYS Education Law § 2802 Uniform Violent Incident Reporting System requires that school districts annually report to the Commissioner certain information concerning violent and disruptive incidents that occurred in the prior school year. Information that must be reported includes the type of offender and offense, location, and action taken. NYS Education Law Article 2 – Dignity for All Students indicates the responsibilities of the District in regard to prevention of bullying and harassment of students. Districts are also required to prepare an annual report of bullying incidents to the Commissioner.

We reviewed the 2017-2018 School Safety and Educational Climate Form (formerly VADIR/DASA Form) to determine if the District is maintaining adequate records of incidents.

**Observation**

We noted that the District has submitted the School Safety and the Education Climate Form to the Commissioner for the 2017-2018 school year, including data for all five (5) schools. Detail regarding the information reported is maintained in the student management system and in student disciplinary files.

➤ *No recommendation at this time.*

**VII. Risk Rating and Audit Opinion**

Inherent Risk:  
Control Risk:  
Audit Opinion:



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**RISK RATING DEFINITIONS**

**Inherent Risk** – Inherent risk is the risk of a material misstatement in the un-audited information assuming the absence of internal control procedures. Inherent risk includes any risk arising from fraud. As with other risks, inherent risk may be evaluated at various levels of aggregation (e.g. financial statement level, account balance assertion level) and at various stages during the course of the audit (e.g. client acceptance/retention state, audit planning stage, etc.).

***Inherent Risk** is particular to the area being reviewed if there were no controls in place. Thus, if there were no control procedures in place pertaining to the particular area, what is the risk of a material misstatement.*

**Control Risk** – Control risk is the risk that a material misstatement in the un-audited information will not be detected and corrected by management's internal control procedures on a timely basis. Auditors evaluate control risk at the account balance assertion level based on a detailed knowledge of the client's business. Auditors may evaluate this risk in the second, third, and fourth audit stages, namely the audit planning, control testing, and substantive testing stages.

***Control Risk** is particular to the District's controls currently in place in the area being reviewed. Thus, what is the risk of a material misstatement with the control procedures currently in place.*

**Audit Opinion** – Based upon the audit work performed and our assessment of the controls within each particular audit area an audit opinion is provided for each audit area from one of the following three (3) categories:

Satisfactory:	Controls are operating effectively
Needs Improvement:	Controls need improvement for effectiveness
Unsatisfactory:	Controls are unacceptable and need immediate improvement



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**Narrative of the Safety and Security Cycle – Exhibit A**  
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**Auditors Spoke with:**

Assistant Superintendent for Business – Adriana Silver  
Director of Facilities – Thomas Fucci

The following is a narrative, or a sequence of events, which describes the step by step process within the Safety and Security function of the Wantagh Union Free School District. The narrative was derived from discussions and interviews with key personnel as well as observations of the process. The Safety and Security function has been broken down by area for ease of reference. This function includes the following areas:

- I.** General Policies and Procedures
- II.** Safety Plans
- III.** Building Access
- IV.** Drills
- V.** Incident Reporting

Blue = Internal Control

**I. General Policies and Procedures**

- New York State Education Department (“NYSED”) Regulations of the Commissioner §155.4(d), the RESCUE regulation (Rebuilding Schools to Uphold Education), requires that school districts have a Health and Safety Committee.
- District Policy #8110 *School Building Safety* states that the Board of Education will appoint a Health and Safety Committee comprised of administrators, school staff, bargaining unit representatives and parents.
- Project SAVE (Schools Against Violence in Education) and NYSED Regulations of the Commissioner §155.17 - *School Safety Plans* requires the creation of both district-wide and school-based safety teams. Specific teams include a district-wide school safety team, building-level school team, building-level emergency response team, and building-level post-incident response team.
- District Policy #8130 *School Safety Plans and Teams* addresses the need for a District-wide school safety team as well as building level safety teams.
- It is the responsibility of each building principal to annually appoint a safety team that includes representation from teachers, administrators, parent organizations, school safety personnel, local law enforcement officials, local ambulance and other emergency response agencies.
- Each school safety team must designate an emergency response team and a post-incident response team. The Building Principal is responsible for conducting at least one (1) test of the emergency response procedures annually that includes sheltering and early dismissal.
- NYSED Regulations of the Commissioner §155.3 - *Comprehensive Public School Safety Program* and the NYSED Regulations of the Commissioner §155.4 - *Uniform Code of Public School Building Inspections, Safety Rating and Monitoring* require school districts to develop a program that includes the following components:
  - Building condition surveys for each occupied school building
  - Annual visual inspections of each occupied school building
  - A Five-Year Capital Facilities Plan
  - Procedures to monitor the safety and condition of all occupied school buildings
- As per District Policy #8110 *School Building Safety* it is the Board of Education’s responsibility to review and approve all annual building inspections and building condition surveys as well as report and remedy conditions affecting health and safety.



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- The Five-Year Capital Plan is prepared by the Assistant Superintendent for Business, the Director of Facilities, and the District's architect.
- The Five-Year Capital Plan is determined based on building condition surveys, annual visual inspections, health/safety concerns, priority, and cost.
- The building conditions survey includes an inspection of all building components for evidence of movement, deterioration, structural failure, probably useful life, need for repair and maintenance and need for replacement.
- The District performs an annual visual inspection of the components of the building conditions survey for changes that may have occurred and an update of the safety rankings, as needed.
- New York State ("NYS") Education Law §2801- *Codes of Conduct on School Property* requires school districts to adopt a code of conduct "for the maintenance of order on school property, including a school function which shall govern the conduct of students, teachers, other school personnel, and visitors, and shall provide for the enforcement thereof." The law also requires that the code of conduct be reviewed on an annual basis.
- The Code of Conduct is posted on the District's website.
- School districts are also required to have certain insurances in place in order to properly protect them from loss of property and/or legal judgments and awards.
- The insurances include, but are not limited to, workers compensation, student insurance, commercial property and liability, and cyber liability.

## **II. Safety Plans**

- NYS Education Law §2801-a - *School Safety Plans* and NYSED Regulations of the Commissioner §155.17 require school districts to maintain a comprehensive district-wide safety plan that includes policies and procedures to address the following:
  - responding to implied or direct threats of violence
  - responding to acts of violence
  - appropriate prevention and implementation strategies
  - contacting parents or guardians in the event of an incident
  - contacting law enforcement in the event of a violent incident
  - school building security
  - dissemination of informative materials
  - annual school safety training for students and staff
  - protocols for responding to bomb threats, hostage takings, intrusions and kidnappings
  - strategies for improving communications
  - description of duties of hall monitors and other school safety personnel.
- NYS Education Law §2801-a - *School Safety Plans*, and NYSED Regulations of the Commissioner §155.17 require school districts to develop building-level emergency response plans that includes the following
  - policies and procedures for safe evacuation of students, teachers, other personnel, or visitors
  - designation of an emergency response team, other incident response teams, and a post-incident response team
  - procedures for assuring that crisis response teams have access to floor plans
  - internal and external communication systems in emergencies
  - definition of chain of command consistent with National Incident Management Systems/Incident Command System
  - coordination of school safety plans with statewide plans
  - procedures for an annual review and conduct of drills and other exercises to test components of the emergency response plan

*Nawrocki Smith LLP, Certified Public Accountants and Business Consultants*

## May 2019

- The Comprehensive District Safety Plan was accepted by the Board of Education at the July 3, 2018 meeting.

### III. Building Access

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A series of horizontal white bars of varying lengths and positions on a black background, resembling a barcode or a stylized representation of data.

- NYS Education Law §807, Fire and Emergency Drills, requires school districts to conduct twelve (12) drills from September through June. Drills include fire, lockdown, lockout, evacuation and shelter-in-place.
- Eight (8) drills are required to be evacuation drills and four (4) must be lock-down drills. Eight (8) of those drills must be performed between September 1<sup>st</sup> and December 31<sup>st</sup>.
- An additional two (2) drills must be conducted during July and August if the school has a summer program. One (1) of these drills must be conducted during the first week of summer school.
- Each Building Principal is responsible for coordinating and conducting the required drills each school year.
- The District has a standard "Fire and Emergency Drill Report" to document the number of fire and emergency drills, the date and time of each drill, and the time it takes to evacuate the building.
- The NYS Education Law requirements are included on the report as well as a note that the report must be sent to the Superintendent of Schools and Director of Facilities twice a year.
- NYS Education Law §807-A, Fire Inspections, requires an annual fire inspection prior to the first day of December of every school year. The inspection report must be filed no later than December 16<sup>th</sup> of each year.
- NYSED CRR 156.3 Safety Regulations for School Bus Drivers, Monitors, Attendants and Pupils requires that school districts perform a minimum of three (3) bus drills on each school bus during the year. The first drill must be performed during the first week of school, the second in



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November or December, and the third in March or April.

- The District instructs each building to prepare a “NYS Bus Safety Drill Completion Form” each time a bus drill is completed.
- The form documents the following: driver name, attendant name, bus number, date and time of drill, Principal signature, and comments.

**V. Incident Reporting**

- NYS Education Law §2802 Uniform Violent Incident Reporting System requires that school districts annually report to the Commissioner certain information concerning violent and disruptive incidents that occurred in the prior school year.
- Information that must be reported includes the type of offender and offense, location, and action taken.
- NYS Education Law Article 2 Dignity for All Students indicates the responsibilities of the District in regard to prevention of bullying and harassment of students. Districts are also required to prepare an annual report of bullying incidents to the Commissioner.
- The District submits the Report on School Safety and the Education Climate to the Commissioner. This report is comprised of two (2) sections: Violent and Disruptive Incidents Report (“VADIR”) and Dignity for All Students Act (“DASA”).
- [The Board of Education reviews all VADIR and DASA reports before they are submitted to the NYSED.](#)
- Incidents outside of the VADIR or DASA requirements are reported to the Board of Education, at the discretion of the Superintendent of Schools, in the form of a phone call, email, or weekly letter.
- The Buildings & Grounds staff is responsible for checking the grounds of each building daily. Any hazards will be identified, documented, and reported, as necessary.
- Smaller or less significant incidents or hazards will be immediately handled by the Buildings & Grounds staff while more severe incidents or hazards will be documented via a report or work order and reported to the appropriate individual to be addressed and rectified.