

# Island Trees Union Free School District

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## Inventorying and Monitoring Capital Assets

2024M-145 | June 2025

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# Report Highlights

## Island Trees Union Free School District

### Audit Objective

Determine whether Island Trees Union Free School District (District) officials maintained complete and accurate inventory records for and monitored the District's capital assets.

### Key Findings

District officials did not accurately and completely record and account for all capital assets we reviewed (i.e., machinery, vehicles, equipment and computers). Additionally, officials have not conducted a physical inventory to properly monitor and account for assets since 2011. Therefore, officials cannot assure taxpayers that all of the District's capital assets are safe and accounted for. As a result, the District had significant risk for capital assets to be lost, stolen or misused.

- 112 capital assets with an acquisition cost of \$60,871 were not recorded on the District's inventory list.
- Of the 7,229 capital assets on the District's active and disposed inventory list, we reviewed 254 and found 195, (77 percent), were not properly accounted for or monitored.
- 21 assets with an acquisition cost of \$16,931 and 48 information technology (IT) assets could not be located. The acquisition costs for the 48 IT assets were not recorded or available. See Appendix A for a list of missing assets.

### Key Recommendations

The report includes 10 recommendations that, if implemented, will improve the District's accounting for and monitoring capital assets.

District officials generally agreed with our findings and recommendations and indicated they plan to initiate corrective action. Appendix C includes our comments on issues raised in the District's response letter.

### Audit Period

July 1, 2021 – October 31, 2023

### Background

Capital assets have a useful life of more than one year. They can include everything from buildings and land, building improvements, machinery, vehicles, equipment and computers. Consequently, capital assets often represent a significant investment of school district resources and are subject to the risks of loss, misuse and/or obsolescence.

The District serves the Town of Hempstead in Nassau County and is governed by an elected seven-member Board of Education (Board) that sets District policies. The Superintendent serves at the Board's direction and is responsible for the District's day-to-day management of operations.

The Director of IT is responsible for overseeing the IT asset inventory management.

#### Quick Facts

Teachers	190
Students	2,200
Number of Active Capital Assets Recorded	6,516
Value of Active Capital Assets Recorded	\$119.6 million
Number of Capital Assets Reviewed	254
Value of Capital Assets Reviewed	\$273,909

# Capital Assets

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## How Should School District Officials Account For and Monitor Capital Assets?

District officials should adhere to the District's "Capital Assets Accounting Policy" that requires an outside vendor to complete an inventory every two to three years to ensure proper and accurate accounting of District assets. This policy also requires that all equipment costing more than \$500 to be inventoried, unless assets less than \$500 are requested to be inventoried by a program administrator.<sup>1</sup> However, the District's "Inventory Policy" requires that all fixed assets costing more than \$50 shall be inventoried, while inventory labels are required for items more than \$500. The District's policy is not clearly written to require that assets under \$500 such as laptop Chromebooks (Chromebooks) be recorded on the District's inventory list.

A school district's (district) capital asset policy should require a complete and up-to-date inventory of capital assets to ensure that both physical control and accountability are maintained over all assets, including lower-cost assets that are not reported in financial statements. Once an accurate and complete record of capital assets is established, additional safeguards can be put in place. For example, some assets by their very nature (e.g., laptops, computers) may need more protection than others.

Some districts use perpetual inventory records to maintain control over capital assets. Perpetual inventory records are detailed records that are continually updated as items are added or removed from supply. This inventory system provides officials with direct access to reliable information on current capital assets throughout the year.

To be effective, a perpetual inventory system needs timely information. As new assets are acquired, sufficient information must be forwarded to the person maintaining the records so that detailed records can be properly updated and completed. Any changes to capital assets need to be communicated to the person maintaining the records in a timely manner. Records which are maintained for personal property such as a truck, computer or copier need sufficient information to identify the item such as a description of the item, including make, model and serial numbers, assigned identification numbers, the department having custody of the asset and the location within the department.

Retirement and/or disposal of equipment should be authorized and documented prior to the actual disposal of the items. District staff should also update inventory records with appropriate disposal information, such as historical and market values.

Periodically, school district officials (officials) should require that a physical inventory is conducted of each department's assets. It should not be scheduled in advance but should be done when and where officials determine that it is necessary. A physical inventory need not be done every year for each department but should be done in some of the departments each year. Over a three- to four-year period, physical inventories should be performed for all departments.

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<sup>1</sup> The Assistant Superintendent for Business is the program administrator.

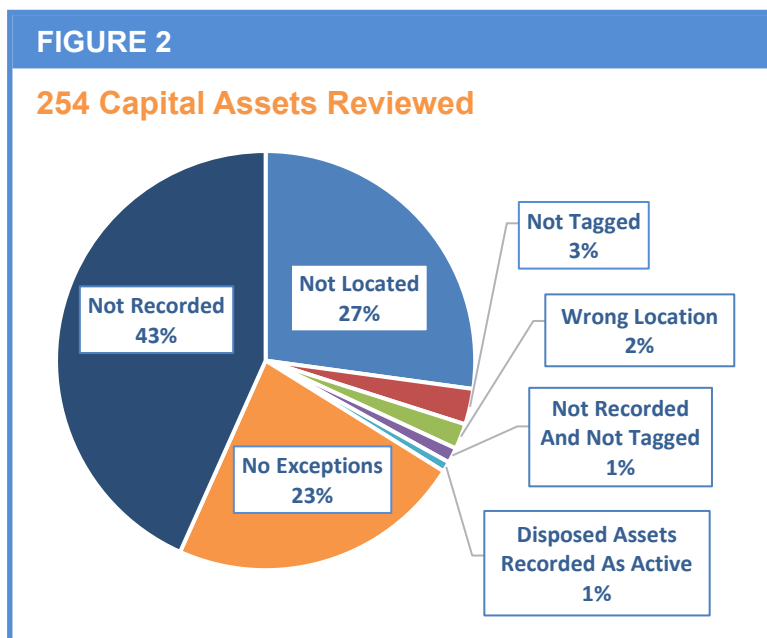
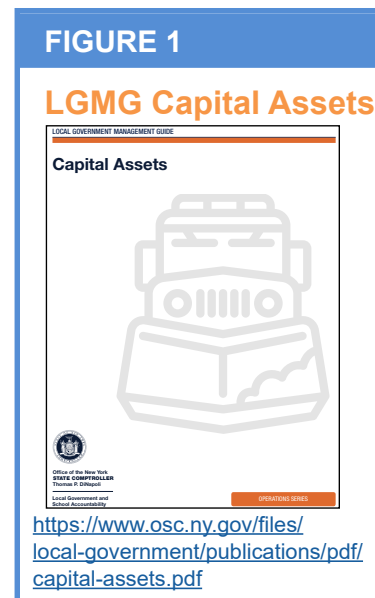
To assist local officials, the New York State Office of the State Comptroller (OSC) provides various publications, including our *Local Government Management Guide* (LGMG) titled *Capital Assets* (Figure 1).

## District Officials Did Not Properly Account For or Monitor Capital Assets

District officials told us they had not conducted physical inventories of capital assets by department to properly monitor and account for assets since 2011 and could not explain to us why the inventories were not conducted. They also did not have an outside company complete an inventory as required by District policy. As a result, we found that capital assets were not always properly accounted for or monitored.

We reviewed 254 assets with a combined cost of \$273,909<sup>2</sup> and found that 195 were not properly accounted for.

As shown in Figure 2, the 254 assets that we reviewed included: assets not recorded in the District's inventory listing (109 assets), assets that could not be located (69 assets), assets not tagged (seven assets), assets located in a different location than recorded (five assets), assets that were not recorded and not tagged (three assets), disposed assets that were not updated from active assets list to disposal list (two assets) and 59 assets that did not have any exceptions.



<sup>2</sup> The acquisition cost of \$273,909 was for 179 assets. We could not determine the acquisition cost for the remaining 75 assets.

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Assets Not Recorded – We examined invoices for the purchase of 50 inventoriable<sup>3</sup> capital assets acquired at a total cost of \$97,092 and found that 24 of the 50 capital assets totaling \$47,295<sup>4</sup> were not recorded in the District’s inventory list. The 24 assets consisted of eight non-IT assets costing \$33,617 and 16 IT assets, including 14 Chromebooks costing \$13,678.

- The 14 Chromebooks were not included in the District’s inventory list because it is the District’s practice to have the Director of IT maintain an inventory list for IT assets costing less than \$500. Although all of the Chromebooks were listed in the IT Department’s inventory list, important information was not included such as the date of purchase, acquisition cost, and whether the IT equipment is still in use or is considered to be no longer useful to the District. Additionally, this inventory list is not reviewed by anyone independent of the IT Department.
- The remaining 10 of 24 assets were not recorded because they were recent purchases and the District’s policy states that inventory shall only be updated annually. As a result of the inventory being updated annually, the inventory list is not current and accurate until the next annual update. Documentation for inventoriable assets that are purchased after the last update are set aside by an account clerk in a folder labeled “addition folder” in the business office after she is notified of the purchase by the purchasing agent. We found documentation for these 10 assets included in this folder.

We also conducted a test to determine whether recent inventoriable capital assets purchased were included in the account clerk’s addition folder awaiting the next update. These assets were purchased between August 2021 and October 2023. We identified 71 inventoriable items purchased from six vendors at a total cost of \$27,183. We then reviewed the District’s inventory list to determine whether these assets were already recorded. We found that 70 of the 71 assets costing \$13,576 which were purchased from five of the six vendors were not added to the inventory list. Additionally, these assets were not placed in the addition folder for inclusion at the next update. For example, a handheld microphone which cost \$4,056 and two 3D printers which cost \$798 were not entered on the District’s inventory system.

While conducting walkthroughs to locate various assets, we randomly selected 20 assets to determine whether they were recorded on the inventory list by their asset tag or serial number. We could not locate seven of the 20 assets on the inventory list, which included:

- Four IT assets - a Chromebook, an active panel for learning and two monitors.
- A mail machine, cash register and a microscope.

Three of the remaining 13 assets were recorded on the IT Department’s inventory list which does not include the acquisition cost, date of purchase and date of disposition.

The account clerk who records items on the inventory list told us that she receives documentation from the purchasing agent regarding assets that are being purchased that need to be set aside in the

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<sup>3</sup> Based on the District’s Capital Assets Accounting policy and Inventory policy.

<sup>4</sup> This includes 21 assets that were not recorded that have a total cost of \$41,886 and three assets that were not recorded or tagged that have a total cost of \$5,409

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addition folder to be recorded at the next inventory update. If she does not receive the notification, she would have no knowledge of the purchase in order to record the assets. Without clear and consistent policies and complete and up-to-date fixed asset records, District officials cannot ensure that District capital assets are protected against loss or unauthorized use.

Asset Tags and Location – The District’s capital assets process is for the purchasing agent to identify and forward purchase orders to the account clerk when a new asset is purchased. The account clerk then prepares an inventory confirmation form. She fills in the purchase order number, vendor, tag number, a description of the asset, model and where applicable the serial number. The account clerk then sends an asset tag along with the inventory confirmation form to the department receiving the asset. The department fills in the building and room number and then initials and returns the form to the account clerk to acknowledge the receipt and tagging of the asset. The inventory confirmation sheet is placed in the addition folder and then used to update the inventory list. When IT assets are received, an account clerk from the business office assigns a tag to the asset and sends the asset tag to the Director of IT.

We selected 30 assets from the inventory list and attempted to trace them to the assigned location. We did not find 21 of the assets, with a total acquisition cost of \$16,931, at the location listed (See Figure 6 in Appendix A). We could not locate:

- An air conditioner which according to the inventory list was purchased in 2021 at a cost of \$2,000.
- Nine of the remaining 20 assets, which were music instruments purchased in 1997, at a total cost of \$7,619. District employees acknowledged that they did not know where these music instruments were located because instruments were not recorded before 2014.
- In addition to the items not located, one picnic table costing \$630 was not tagged.

In addition, from the assets selected for review in the previous “Assets Not Recorded” section, we found nine of the 50 assets, totaling \$13,018, were not tagged. Furthermore, five of the remaining 41 assets, totaling \$6,323, were recorded but we found them in a different location than the location recorded on the inventory list.

Spare Chromebooks – The Director of IT maintains the inventory for IT assets. He informed us that Chromebooks which are listed in his inventory of spare Chromebooks are either obsolete and may be used for parts or are set aside to replace lost or broken student Chromebooks. However, the IT Department’s inventory list does not indicate whether the Chromebook is still useful and intact or obsolete and possibly dismantled to be used for parts.

The IT Department’s inventory list recorded 1,751 spare Chromebooks. We selected 50 to determine whether they could be traced from the IT Department’s inventory list to the Chromebook. We requested to examine each Chromebook in our test to document the serial number and ensure it was the Chromebook recorded in the IT Department’s inventory list. District officials were not able to locate 48 of the 50 Chromebooks.

The Director informed us that he had over 27 boxes of used Chromebooks in the middle school basement and with his limited staff, he would not be able to retrieve them for us. We then went to

the basement to observe where the Chromebooks are stored and found that some were in bins (Figure 3), while others were in boxes (Figure 4).<sup>5</sup> We observed a total of 73 bins and open boxes. Each bin or box held a maximum of 12 Chromebooks although some had less, and a few had as few as five Chromebooks in it. Overall, we observed both older and newer models of Chromebooks. The Director told us that the newer models were loaned to students who sat for New York State exams in January 2024.

**FIGURE 3**

**Chromebooks Stored in Bins<sup>a</sup>**



a) Photo taken by OSC auditors on January 31, 2024 with permission from District officials.

**FIGURE 4**

**Chromebooks Stored in Boxes<sup>a</sup>**



a) Photo taken by OSC auditors on January 31, 2024 with permission from District officials.

**FIGURE 5**

**IT Office – Dismantled Chromebooks<sup>a</sup>**



a) Photo taken by OSC auditors on January 31, 2024 with permission from District officials.

In the IT office, we found parts from Chromebooks which had been disassembled (Figure 5). The Director also informed us that he had not obtained Board approval to disassemble any of these computers which were used for parts because approval is not required by Board policy. We reviewed the policy and found that it only requires Board approval if an asset is being sold, not disassembled for other purposes. As a result, there is an increased risk that assets could be lost, stolen, or misused without the Board's knowledge. While conducting our observation of the middle school basement and IT office, we selected 13 new and unassigned Chromebooks to determine whether they were documented in any of the IT Department's inventory records. We recorded the serial number of these Chromebooks and attempted to trace them to

<sup>5</sup> The use of any brands and/or the mention of any commercial products or services herein is solely for informational purposes and is not meant to imply any endorsement, criticism, or other commentary thereon by the Office of the New York State Comptroller.

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the IT Department's inventory list. We were unable to trace six of the Chromebooks to the Department's inventory list. Officials did not provide us with a reason why these Chromebooks were not recorded in the IT Department's inventory list.

Because the IT Department did not maintain up-to-date inventory records, the District had an increased risk that its IT assets could be lost, stolen or misused. Without adequate records and proper authorization for capital asset disposals, officials cannot ensure that District assets are properly disposed of.

Assets Disposal – The Board adopted a policy for the disposal of District property. The Assistant Superintendent for Business is authorized to dispose of obsolete or surplus equipment and supplies. The policy allows that after obtaining Board approval items can be:

- Sold to other municipalities or local non-profit organizations,
- Sold at a public sale or on a Board-approved auction online sale,
- Sold as scrap for the best obtainable amount, or
- Discarded in the safest, least expensive manner.

The District's process is for the requesting department to prepare a memorandum which goes to the Superintendent listing the item to be disposed. The Superintendent then brings the list of assets to the Board for disposal approval. We reviewed asset disposal folders (maintained in the business office) which contain the memo from the department to the Superintendent and Board meeting minutes for 185 assets approved for disposal during the audit period.

We selected 10 assets that were approved for disposal and traced them to the District's inventory list to determine whether each of the assets had been updated from active to disposed (See Figure 7 in Appendix A). We found that:

- Five assets were not on the inventory list as either active or disposed. For example, an interactive whiteboard and a 2002 pickup truck were not on the inventory list. Because these items were not recorded, the acquisition cost was not available. We requested documentation to confirm that the pickup truck was disposed of as it was approved by the Board on August 24, 2022. The Director of Facilities and Grounds did not have any documentation available. He contacted the vendor and told us the vendor had disposed of the vehicle and the vendor prepared an invoice for the disposal, dated February 2024, which was after we requested the documentation. The invoice stated that the vehicle was beyond repair and had been disposed of.
- Two assets with a total acquisition cost of \$3,592 were on the inventory list but not updated from active to disposed. This included an interactive whiteboard which cost \$1,093 and a treadmill which cost \$2,499.
- Although we found the remaining three assets (a piano keyboard, 1997 vehicle with stake rack and plow and an exercise bike) with an acquisition cost totaling \$26,418 had been accurately updated from active to disposed of on the inventory list, we could not determine the method of disposal because it is not listed on the inventory list. District officials subsequently provided us with documentation which confirmed that the vehicle had been salvaged.

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We also conducted an additional test to trace 10 items with a cumulative acquisition cost of \$27,529 that were listed as disposed of on the District's inventory list to confirm that the District had obtained the necessary Board approval to dispose of the assets. Although we were able to confirm that all 10 items had Board approval, we could not confirm the date and method of disposition because it was not recorded.

We were told by the account clerk, who is responsible for posting active and disposed inventory assets, that she only receives the Board approval for these items. The department does not provide her with the date or method of disposal. Therefore, she generally recorded the Board approval dates as the date of disposal.

Because the District's inventory list did not update the status of disposed assets, and did not list the method and date of disposals, there is an increased risk that assets could be lost, stolen, misused or sold without the Board's knowledge or assurance the sales proceeds were received and properly accounted for. Without adequate records and proper accountability for fixed asset disposals, officials cannot ensure that District assets are properly disposed of and that the District receives and properly accounts for any disposal proceeds generated from the sale of or salvage value that should be received.

## **What Do We Recommend?**

The Board should consider:

1. Amending the District's policies to clearly establish a consistent fixed asset dollar amount for capital assets that are required to be tagged and recorded and to clearly state how often inventory will be updated.
2. Updating the District policy to require Board approval before assets, including IT assets, are taken out of service for any reason.

District officials should:

3. Ensure an accurate and up-to-date fixed asset inventory listing is maintained, including newly acquired fixed assets, and that all fixed assets are in the locations indicated on the District's inventory list. The inventory list should not just be updated annually but should be available to update at the time assets are purchased, moved or disposed of.
4. Ensure all fixed assets above the established dollar amount have a tag affixed identifying them as District property.
5. Conduct annual, unannounced physical inventories of one or more departments.
6. Ensure that all departments conduct physical inventories within a three- to four-year period.
7. Ensure that an outside company conducts an inventory every two to three years as required by District policy.
8. Ensure that the date of disposals as well as the methods of disposal are documented.

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9. Review and update the IT Department's inventory list and ensure it includes acquisition cost and the date of disposal.
  10. Ensure that approval is obtained to dispose of IT equipment as required by District policy.

## Appendix A: Capital Asset Details

Detailed capital asset records help to establish accountability and allow for the development of additional controls and safeguards. The accuracy and completeness of these records can also impact the various costs associated with capital assets, such as insurance and replacement costs. For these reasons, capital asset records should be complete, accurate and up to date.

As stated on page 5, there were 21 assets that were recorded in the District's inventory; however, we could not locate them:

**Figure 6: Assets We Could Not Locate:**

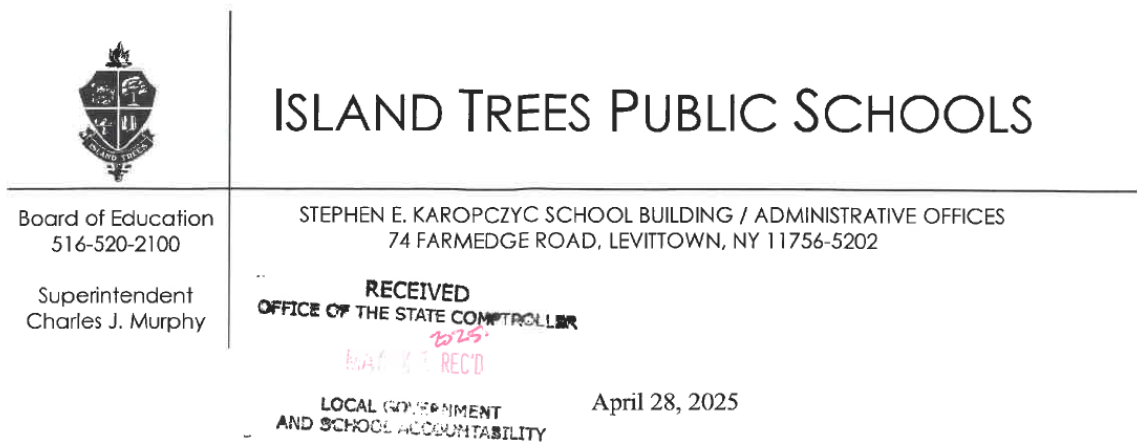
Items	Description	Acquisition Cost
1	Clarinet	\$ 2,171
2	Air Conditioner	2,000
3	Cello	1,563
4	Air Conditioner	1,350
5	Desktop Computer	972
6	Saxophone	868
7	Desktop Computer	818
8	Desktop Computer	742
9	Desktop Computer	731
10	Saxophone	699
11	Teachers Desk	584
12	Teachers Desk	584
13	Air Conditioner	516
14	Bookcase	516
15	Violin	503
16	Violin	503
17	Violin	503
18	Violin	503
19	Printer	500
20	Drum	304
21	Desktop Computer	1*
<b>TOTAL</b>		<b>\$16,931</b>
*When the account clerk updated the inventory records in 2019, if she could not determine the acquisition cost, she would enter \$1 as the cost.		

The following 10 assets are reported on page 7, Assets Disposal section of the report to determine whether they were adequately updated in District records.

**Figure 7: District Records for Assets Disposed Of**

Description	Recorded on Inventory List	Properly Updated to Inactive On Inventory List	Acquisition Cost
<b>Vehicle With Stake Rack and Plow</b>	Yes	Yes	\$23,327
<b>Treadmill</b>	Yes	No	2,499
<b>Piano Keyboard</b>	Yes	Yes	2,484
<b>Interactive Whiteboard</b>	Yes	No	1,093
<b>Stationary Exercise bike</b>	Yes	Yes	607
<b>Total</b>			<b>\$30,010</b>
<b>Digital Whiteboard</b>	No	Not Applicable	Not Applicable
<b>Ping Pong Table</b>	No	Not Applicable	Not Applicable
<b>Saxophone</b>	No	Not Applicable	Not Applicable
<b>2002 Pickup Truck</b>	No	Not Applicable	Not Applicable
<b>Air Conditioning Unit</b>	No	Not Applicable	Not Applicable

# Appendix B: Response From District Officials



Mr. Ira McCracken, Chief Examiner  
Office of the New York State Comptroller  
Hauppauge Regional Office, Room 3A10  
250 Veterans Memorial Highway  
Hauppauge, NY 11788-5533

Dear Mr. McCracken,

Thank you for your recent audit of the Island Trees Union Free School District.

We appreciate the thorough review conducted by your office, which examined our finances, banking practices, payroll, budgeting procedures, and fund balances. After a detailed examination of our policies and processes, and finding few issues or any instances of fraud, the audit ultimately focused on the district's inventory and asset management practices. We fully acknowledge that this is an area where improvements can and should be made, and we are committed to doing so.

See  
Note 1  
Page 14

Island Trees has worked diligently over the years to strengthen our school business operations, and we are equally committed to improving our fixed asset and inventory management practices moving forward. We recognize the importance of maintaining timely, accurate, and detailed records and have already begun implementing improvements in response to your recommendations.

Regarding the timing and continuity of the audit, we respectfully note that the extended nature of the process — largely due to auditors being reassigned to more urgent matters across the state and Long Island — presented some challenges. While we certainly understand the broader demands placed on your office and the complexity of the cases you address, we believe that a more condensed and continuous auditing timeline, rather than a process extending nearly two years with intermittent visits, would better preserve the integrity and consistency of the work. As an example, we found seventeen (17) Chromebooks listed on our disposal inventory that were included in the final report as not found. That said, we want to express our sincere appreciation for the professionalism, expertise, and courtesy demonstrated by the auditing team throughout their time in our district. In response to the Comptroller's specific recommendations:

See  
Note 2  
Page 14

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Recommendations 1 and 2: We are currently reviewing and planning revisions to our policies to establish a clear and consistent fixed asset threshold for tagging and recording assets, as well as setting explicit timelines for updating inventory records. We have reviewed sample policies from other Nassau County districts and consulted with our auditors and legal counsel to ensure best practices are incorporated.

Recommendations 3 through 7: We have recently completed a full inventory of all district assets and are taking steps to ensure our inventory list is accurate, regularly updated, and properly maintained. We will implement procedures for annual unannounced physical inventories of departments and ensure that every department undergoes a complete physical inventory every three to four years. Additionally, we will contract with an outside company to conduct independent inventories every two to three years, in accordance with district policy.

Once again, we sincerely thank the Comptroller's Office for your professionalism and collaborative approach throughout this audit. We firmly believe that even strong systems benefit from ongoing evaluation and improvement, and we are committed to using this opportunity to enhance our operations for the benefit of the Island Trees school community.

Sincerely,

Charles J. Murphy  
Superintendent of Schools  
Island Trees UFSD

CJM:nm

## Appendix C: OSC's Comments on District's Response

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### Note 1

The audit objective focused on capital asset inventory. The audit team assessed the risk of fraud occurring that is significant within the context of this audit objective, as required by generally accepted government auditing standards. Therefore, these audit results cannot be used to conclude there is no fraud, theft or professional misconduct in the District's operations.

### Note 2

The 17 Chromebooks stated in the District's response would not change the finding in the report. During our examination, these Chromebooks were included in the active inventory list and District officials were unable to locate these assets at that time.

## Appendix D: Audit Methodology and Standards

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We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. We obtained an understanding of internal controls that we deemed significant within the context of the audit objective and assessed those controls. Information related to the scope of our work on internal controls, as well as the work performed in our audit procedures to achieve the audit objective and obtain valid audit evidence, included the following:

- We interviewed District officials and reviewed Board meeting minutes and resolutions and the District's capital asset policies (Inventory, Capital Assets Accounting and Disposal of District Property) to gain an understanding of and evaluate the District's internal controls over capital assets.
- We obtained and evaluated the District's capital asset inventory list as of October 23, 2023, and the IT Department's inventory list, as of October 18, 2023, maintained by the IT Department, to determine whether the inventory lists contained sufficient information and detail to properly account for the District's capital assets.
- We documented purchase orders approved during the audit period to identify asset purchases that appear to be inventoriable based on the District's Capital Assets Accounting policy and Inventory policy. We identified 1,630 assets at a cost of \$2.1 million. We then used a random number generator to select 50 assets that were inventoriable. In our professional judgment 50 assets were sufficient because there were many of the same type of asset. We then reviewed the District's inventory list to see whether the asset was listed. With the assistance of District employees, we located the asset. We documented whether the tag number and location matched what was recorded on the inventory list.
- We reviewed the cash disbursements listing for the audit period. We reviewed one claim from each vendor that appeared to sell inventoriable assets that were at least \$500. Based upon our review, we found seven vendors that the District purchased 71 inventoriable assets from. We then reviewed the "addition folder" maintained by the account clerk in the business office to see whether these assets were included and that the addition folder was complete. When an asset was not found in the folder, we then reviewed the District's inventory list.
- We performed a walkthrough of District facilities and, using our professional judgment, we selected 20 capital assets which were inventoriable assets. We selected 20 because in our judgment, testing that number of assets would be sufficient to identify any systemic pattern of not recording all assets that are in District buildings. We recorded the tag number and serial number found on each asset and used this information to trace to the District's inventory list.
- We used a random number generator to select a sample of 30 assets that were recorded in the District's inventory list to trace the assets to the recorded location and verify that the recorded tag number was affixed to each asset.
- We selected 50 Chromebooks recorded in the IT Department's inventory list of spare Chromebooks. Because the list is categorized by model, we selected the first five Chromebooks for each of the 10 models. One model only had three Chromebooks listed. Therefore, we selected the other two from the model with the most Chromebooks. We then attempted to locate each of the 50 Chromebooks.

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- We went to the middle school basement storage area and the IT office to observe the 1,751 spare Chromebooks which were on the IT Department's inventory list. We documented our observations and recorded the serial numbers of 13 Chromebooks that we observed. We then reviewed the spare inventory list to see whether the Chromebooks were recorded on the list.
  - We judgmentally selected 10 assets that the District had obtained Board authorization to dispose of and reviewed the inventory list to determine whether the asset was included on the list and if so, whether the asset record had been updated from active to disposed. We selected various types of assets including those that could be reused to select this sample.
  - We judgmentally selected 10 assets that were recorded as disposed in the District's inventory list to determine whether the District had obtained approval from the Board to dispose of the asset. We scanned the District's inventory list and selected items that were more recently purchased and could be used for other than District purposes.
  - We selected 20 Chromebooks, assigned to students and staff, from the IT Department's inventory list. We used our professional judgment to select one Chromebook from each model recorded in the IT Department's inventory list. To determine that the Chromebook was being used, we reviewed the software which captured the last time the Chromebook was logged onto.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law, Section 2116-a (3)(c) of New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The CAP should be posted on the District's website for public review.

## Appendix E: Resources and Services

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### **Regional Office Directory**

[www.osc.ny.gov/files/local-government/pdf/regional-directory.pdf](http://www.osc.ny.gov/files/local-government/pdf/regional-directory.pdf)

### **Cost-Saving Ideas** – Resources, advice and assistance on cost-saving ideas

[www.osc.ny.gov/local-government/publications](http://www.osc.ny.gov/local-government/publications)

### **Fiscal Stress Monitoring** – Resources for local government officials experiencing fiscal problems

[www.osc.ny.gov/local-government/fiscal-monitoring](http://www.osc.ny.gov/local-government/fiscal-monitoring)

### **Local Government Management Guides** – Series of publications that include technical information and suggested practices for local government management

[www.osc.ny.gov/local-government/publications](http://www.osc.ny.gov/local-government/publications)

### **Planning and Budgeting Guides** – Resources for developing multiyear financial, capital, strategic and other plans

[www.osc.ny.gov/local-government/resources/planning-resources](http://www.osc.ny.gov/local-government/resources/planning-resources)

### **Protecting Sensitive Data and Other Local Government Assets** – A non-technical cybersecurity guide for local government leaders

[www.osc.ny.gov/files/local-government/publications/pdf/cyber-security-guide.pdf](http://www.osc.ny.gov/files/local-government/publications/pdf/cyber-security-guide.pdf)

### **Required Reporting** – Information and resources for reports and forms that are filed with the Office of the State Comptroller

[www.osc.ny.gov/local-government/required-reporting](http://www.osc.ny.gov/local-government/required-reporting)

### **Research Reports/Publications** – Reports on major policy issues facing local governments and State policy-makers

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### **Training** – Resources for local government officials on in-person and online training opportunities on a wide range of topics

[www.osc.ny.gov/local-government/academy](http://www.osc.ny.gov/local-government/academy)

## Contact

Office of the New York State Comptroller  
Division of Local Government and School Accountability  
110 State Street, 12th Floor, Albany, New York 12236

Tel: (518) 474-4037 • Fax: (518) 486-6479 • Email: [localgov@osc.ny.gov](mailto:localgov@osc.ny.gov)

<https://www.osc.ny.gov/local-government>

Local Government and School Accountability Help Line: (866) 321-8503

### **HAUPPAUGE REGIONAL OFFICE** – Ira McCracken, Chief of Municipal Audits

NYS Office Building, Room 3A10 • 250 Veterans Memorial Highway • Hauppauge, New York  
11788-5533

Tel (631) 952-6534 • Fax (631) 952-6091 • Email: [Muni-Hauppauge@osc.ny.gov](mailto:Muni-Hauppauge@osc.ny.gov)

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