

New York State Comptroller
THOMAS P. DiNAPOLI

Academy of Health Sciences Charter School

Information Technology Asset Management

October 2026 | 2026M-86

Prepared by the Division of Local Government and School Accountability

Table of Contents

Audit Results	1
Information Technology Asset Management: Finding and Recommendations	3
Finding 1 – School officials did not maintain a complete, accurate and up-to-date inventory listing to properly account for IT assets.	3
Recommendations	4
Appendix A: Profile, Criteria and Resources	5
Profile	5
Criteria	5
Additional Resources	5
Appendix B: Response From School Officials	6
Appendix C: OSC Comments on the School's Response	8
Appendix D: Audit Methodology and Standards	9

Audit Results

Academy of Health Sciences Charter School

Audit Objective

Did Academy of Health Sciences Charter School (School) officials appropriately inventory, track and safeguard information technology (IT) assets?

Audit Period

July 1, 2024 – July 2, 2026

Understanding the Audit Area

School officials should appropriately inventory, track and safeguard a school’s IT assets to help officials account for a school’s investment in technology assets, protect the information stored on those assets and reduce the risk of loss, theft or misuse.

The cost of the School’s IT assets purchased from July 1, 2024 through April 30, 2026 totaled approximately \$48,000.

Audit Summary

School officials did not appropriately inventory, track and safeguard IT assets. Because the Board of Trustees (Board) did not adopt an IT asset inventory policy, School officials lacked detailed guidance for maintaining the IT asset inventory listing. As a result, the Chief Administrative Officer and Operations Coordinator (Coordinator) did not maintain a complete, accurate and up-to-date inventory listing to properly account for IT assets. The lack of an adequate inventory listing and physical safeguards exposes IT assets to loss, theft or misuse.

The School’s IT asset inventory listing, containing approximately 1,200 IT assets, did not include all IT assets and did not contain adequate information to sufficiently track or identify the School’s IT assets. Specifically, the listing had incomplete or inaccurate information and did not contain certain asset-identifying information, such as an asset’s serial number, make and model, location, employee or room assigned, acquisition date, cost and disposal date. In addition, although the Chief Administrative Officer and Coordinator told us that they conducted periodic and annual physical inventory counts, they could not provide documentation to support that IT assets were properly accounted for and safeguarded.

During our walkthrough of the School building and follow-up with School officials, we determined that of the 45 IT assets tested, 13 IT assets costing approximately \$4,020, including Chromebooks and laptops, could not be located.

The report includes three recommendations that, if implemented, will improve the School’s IT asset management practices to properly account for and safeguard IT assets. Although School officials generally agreed with our recommendations and indicated they initiated corrective action, they disagreed with certain aspects of our findings. Appendix C includes our comments on issues raised in the School’s response.

This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the Office of the New York State Comptroller’s (OSC’s) authority as set forth in Section 2854 of the New York State Education Law, as amended by Chapter 56 of the Laws of 2014. The audit’s methodology and standards are included in Appendix D.

The Board has the responsibility to initiate corrective action. The Board is encouraged to prepare a written corrective action plan (CAP) that addresses the recommendations in this report and forward it to OSC within 90 days. For more information on preparing and filing the CAP, please refer to the OSC brochure, *Responding to an OSC Audit Report*, which was provided with the draft audit report. The Board is encouraged to make the CAP available for public review.

Information Technology Asset Management: Finding and Recommendations

The Chief Administrative Officer and Coordinator are responsible for overseeing IT asset inventory management and maintaining the IT asset inventory listing.

School boards should adopt a comprehensive written policy that sets forth guidelines and procedures for establishing and maintaining an IT asset inventory. In addition, school officials should verify the accuracy of IT asset inventory through annual physical inventory counts.

More details on the criteria used in this report, as well as resources OSC makes available to local officials that can help them improve operations, are included in Appendix A.

Finding 1 – School officials did not maintain a complete, accurate and up-to-date inventory listing to properly account for IT assets.

School officials did not maintain a complete, accurate and up-to-date IT asset inventory listing to properly account for and safeguard IT assets because the Board did not adopt an IT asset inventory policy that provided detailed guidance to School officials for maintaining an IT asset inventory listing and safeguarding all IT assets.

The Chief Administrative Officer and Coordinator maintained an IT asset inventory listing containing approximately 1,200 IT assets. However, this listing did not include all IT assets and did not contain adequate information to sufficiently track or identify the IT assets. Specifically, the listing had incomplete or inaccurate information and did not contain certain identifying information, such as an asset's serial number, make and model, location, employee or room assigned, acquisition date, cost and disposal date. The Chief Administrative Officer and Coordinator did not have a reasonable explanation for why the listing was incomplete and lacked identifying information. However, the Coordinator told us that the issues identified were partly due to the former Chief Administrative Officer not providing adequate information to input into the IT asset inventory listing.

While the Chief Administrative Officer and Coordinator told us they performed periodic and annual physical inventory counts of IT assets, they could not provide documentation to support that inventories were conducted to ensure IT assets were properly accounted for and safeguarded. We selected 35 IT assets that cost approximately \$11,675 for testing,¹ and during our walkthrough of the School building, we determined that 22 IT assets were in the School's possession. The Chief Administrative Officer and Coordinator could not locate 13 IT assets, including Chromebooks and laptops, with an approximate cost of \$4,020. After a subsequent follow-up with School officials, the Chief Administrative Officer told us that nine IT assets were broken and disposed of and two were duplicates of replaced IT assets. They could not provide adequate explanations why the remaining two IT assets could not be located. The Chief Administrative Officer and Coordinator told us that there was no designation in the IT asset inventory listing to track when an IT asset was disposed. Therefore, the nine IT assets remained on the IT asset listing with eight identified as "broken" and one identified as "under repair." However, this did not provide School officials the ability to distinguish between IT assets broken but still in their possession and broken and disposed. Furthermore, School officials did not maintain any documentation to support which IT assets were disposed of.

Also, we determined that one out of the 10 additional IT assets identified during our walkthrough of the School building was not recorded on the IT asset inventory listing. The Chief Administrative Officer and Coordinator could not provide a reasonable explanation why the IT asset was not included on the listing. It is essential to include all IT assets on the inventory listing, including those awaiting disposal and those disposed of, because of IT assets' portability and access to a School's network and confidential data, increasing the need to manage these assets. Therefore, these IT assets were not properly inventoried and safeguarded.

¹ See Appendix C for more information on our sampling methodology.

During our walkthrough, we also observed IT assets, including Chromebooks and laptops, that were stored in areas that lacked adequate physical safeguards, such as open and unattended rooms. As a result, IT assets were exposed to loss, theft or misuse.

Without a comprehensive, accurate and up-to-date inventory listing, adequate safeguards and annual physical inventory counts, School officials cannot identify, track, locate and safeguard IT assets and protect confidential data from loss, theft or misuse. Additionally, certain information is useful for determining the overall cost or age of IT assets, which could help ensure School officials maintain appropriate insurance coverage and assist officials in planning for IT asset end-of-life replacement. Also, School officials have limited assurance that assets were or will be properly disposed.

Recommendations

School officials should:

1. Maintain a complete, accurate and up-to-date IT asset inventory listing to properly account for IT assets.
2. Perform and document annual physical inventory counts.

The Board should:

3. Adopt a comprehensive written IT asset policy to help ensure all IT assets are properly inventoried, disposed of and safeguarded and ensure compliance with the policy. Specifically, the policy should include guidance for:
 - Updating the IT asset inventory listing to include all IT assets, with:
 - Relevant purchase or lease information including the acquisition date, cost and estimated useful life;
 - An asset description including the make, model and serial number;
 - The employee's name or other user the equipment is assigned to, if applicable;
 - The asset's physical location; and
 - Relevant disposal information including the date, method of disposal, and what was disposed of.
 - Performing and documenting annual physical inventory counts for all IT assets.
 - Reporting reassigned, lost and stolen IT assets.

Appendix A: Profile, Criteria and Resources

Profile

The School, located in the City of Rochester in Monroe County, is governed by the 10-member Board responsible for the general management of the School.

The Chief Administrative Officer and Coordinator are responsible for overseeing IT asset inventory management and maintaining the IT asset inventory listing. The current Chief Administrative Officer started in March 2025. The School operates one building with approximately 400 students and 45 employees. The School's IT asset inventory listing indicated the School maintains approximately 1,200 IT assets including laptops, tablets, computers and monitors.

Criteria

A board of trustees should adopt a comprehensive written policy that sets forth guidelines and procedures for establishing and maintaining IT asset inventory. IT assets' portability and access to a school's network and/or confidential data poses a distinct risk of loss or misuse. Given this risk, the board of trustees should establish a separate, well-defined policy that includes guidance for school officials to maintain a detailed, up-to-date inventory for all IT assets, including:

- Adding new equipment to the inventory,
- Notifying the IT staff when equipment is reassigned, lost or stolen,
- Documenting and updating the inventory for equipment disposal (including date and method of disposal), and
- Annually conducting a complete physical inventory count and comparing it to the IT asset inventory.

The IT asset inventory should include a description of each item including the make, model and serial number; the name of the individual to whom the device is assigned, if applicable; the physical location of the asset; and relevant purchase or lease information including the initial cost, depreciation and acquisition date. It is essential to include all IT assets on the inventory, including those awaiting disposal and those disposed of, because of IT assets' portability and access to a school's network and confidential data, increasing the need to manage these assets.

In addition, the School's Fiscal Policy and Procedures indicated that there must be controls in place to ensure assets are safeguarded and accurate, timely, reliable data is maintained. School officials should verify the accuracy of the IT asset inventory through annual physical inventory counts. Devices should be periodically examined to assess their condition and to verify accurate location information in the inventory. Maintaining a complete and up-to-date IT asset inventory also helps a board of trustees develop and implement an effective IT equipment replacement plan, including ensuring that IT assets are properly insured, tracked through their useful life cycle and replaced as necessary. To safeguard IT assets from loss, theft or misuse, they should be stored in a locked and secure area.

Additional Resources

OSC's *Local Government Management Guides*, and other informational resources that are available on OSC's website to help officials understand and perform their responsibilities, include:

- *Information Technology Governance*: <https://www.osc.ny.gov/files/local-government/publications/pdf/information-technology-governance.pdf>
- *Capital Assets*: <https://www.osc.ny.gov/files/local-government/publications/pdf/capital-assets.pdf>

In addition, local officials can use OSC's website to search for audits, resources, publications and training for officials at: <https://www.osc.ny.gov/local-government>

Appendix B: Response From School Officials

The content below is a reproduced copy of the original response letter issued by School officials, is reformatted to meet the Americans with Disabilities Act *Web Content Accessibility Guidelines (WCAG)*,² and may have included changes to spelling and grammar. The substance of the content was not changed.

RESPONSE TO PRELIMINARY AUDIT FINDINGS

Academy of Health Sciences Charter School Information Technology Asset Management

October 1, 2026

Stephanie Howes

Chief of Municipal Audits
Office of the New York State Comptroller
Division of Local Government and School Accountability

Dear Ms. Howes:

On behalf of the Academy of Health Sciences Charter School ("AHS"), thank you to the Office of the State Comptroller audit team for its professionalism and for the opportunity to review the preliminary findings. AHS agrees that the audit identified opportunities to strengthen the documentation, consistency, and formalization of our IT asset-management procedures, and we have already taken corrective action.

AHS respectfully requests that the final report clearly distinguish between assets that were unaccounted for and assets whose status was known but was not accurately reflected in the inventory database. Of the 13 assets identified as not located during testing, the draft states that nine had been broken and disposed of and two were duplicate records associated with replacement assets; two remained without an adequate explanation during the audit follow-up. Thus, the principal issue for 11 of the 13 records was the accuracy and documentation of asset status rather than an unexplained loss of equipment. We believe this distinction is important to an accurate presentation of the findings [OSC Comment: See Appendix C, Note 1].

Following the onsite review, AHS completed a comprehensive physical verification of the devices currently onsite and accounted for more than 450 devices, establishing a reset baseline for the active inventory. AHS has also: (1) updated current asset records with identifying information where missing; (2) changed inventory practices so "broken" identifies equipment still in AHS possession while "disposed" identifies equipment no longer onsite, with disposal information documented; and (3) readdressed procedures for moving and reassigning devices between classrooms, employees, and locations so the inventory record follows the asset.

AHS also intends to formalize these improvements through a comprehensive IT asset-management policy and documented periodic/annual physical inventory process. We respectfully request that the final report distinguish the approximately 1,200 historical/database asset records from the School's verified active onsite inventory and clearly describe the disposition of the sampled exceptions. This context will more accurately reflect that AHS maintained an asset-management process while also recognizing that its documentation, disposal controls, and location-tracking procedures required greater precision and consistency [OSC Comment: See Appendix C, Note 2].

AHS appreciates OSC's recommendations and views this audit as an opportunity to strengthen sustainable internal controls. We remain committed to safeguarding School resources, maintaining verifiable records, and implementing procedures that are clear, repeatable, and capable of supporting future review.

² <https://www.ada.gov/resources/2024-03-08-web-rule/#highlights-of-the-requirements-in-the-rule>

Sincerely,

Wanda Perez-Brundage
CEO & Principal
Academy of Health Sciences Charter School

Appendix C: OSC Comments on the School's Response

Note 1

School officials were unable to locate or inform us of the status of 13 IT assets unaccounted for during our walkthrough. Although School officials eventually provided follow-up explanations for 11 of the 13 unaccounted-for IT assets, there was no documentation to support the disposal of nine of these, as School officials stated.

Note 2

The School's IT asset inventory listed approximately 1,200 IT assets, which our testing determined was inaccurate and unreliable. Our walkthrough to locate a sample of IT assets further indicated that the School's IT asset inventory did not appropriately identify active and inactive IT assets.

Appendix D: Audit Methodology and Standards

OSC auditors obtained an understanding of internal controls that were deemed significant within the context of the audit objective and assessed those controls. Information related to the scope of the work on internal controls, as well as the work performed in the audit procedures to achieve the audit objective and obtain valid audit evidence, included the following:

- We interviewed School officials and reviewed School policies and procedures to gain an understanding of IT asset management.
- We reviewed the IT asset inventory listing to determine whether it contained sufficient information to identify, track and safeguard IT assets.
- We used our professional judgment to select a sample of 35 IT assets, including various types of assets used by employees and students, to determine whether IT assets were properly recorded in the School's IT asset inventory listing. We performed a walkthrough of the School building on June 12, 2026 to determine whether the 35 IT assets were in the School's possession and observed IT asset storage areas. We followed up with School officials for the IT assets not initially located during the walkthrough to determine whether they were in the School's possession.
- During the walkthrough, we also used our professional judgment to select an additional 10 IT assets that were easily viewable and moveable to determine whether the IT assets were accurately recorded on the School's inventory listing.

OSC auditors conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that auditors plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the findings and conclusions based on the audit objective. Auditors believe that the evidence obtained provides a reasonable basis for the findings and conclusions based on the 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 relevant population size and the sample selected for examination.

Questions?

ROCHESTER REGIONAL OFFICE

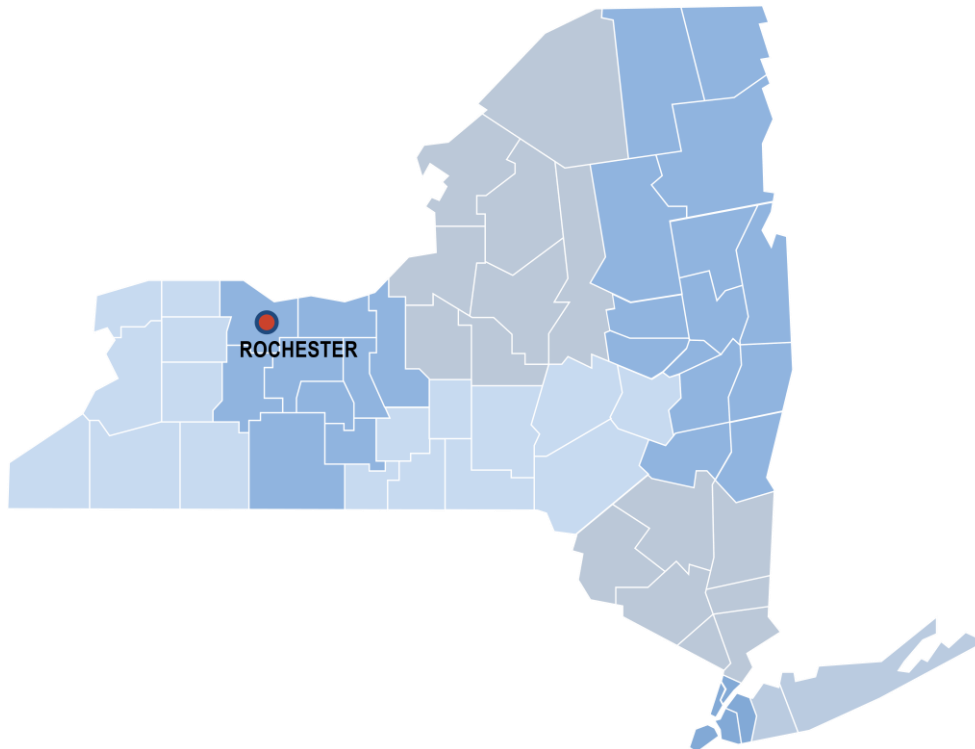
Stephanie Howes, Chief of Municipal Audits

The Powers Building • 16 West Main Street – Suite 522 • Rochester, New York 14614-1608

Tel (585) 454-2460 • Fax (585) 454-3545

Email: Muni-Rochester@osc.ny.gov

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Contact

Office of the New York State Comptroller
110 State Street
Albany, New York 12236

(518) 474-4044

<https://www.osc.ny.gov>

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