BRINGING A UNIQUE UNDERSTANDING OF KEY ISSUES FACING PUBLIC SCHOOL DISTRICTS

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Spring is a time for renewal and change. After this winter, many of us are looking forward to a change in weather. I too am looking forward to a different type of change: **retirement.** Yes, at the end of 2025 I will be hanging up my auditor's hat in exchange for a farmer's hat as I head down to Tennessee to learn more about gardening and maybe raising farm animals. My neighbors have cows and down the road is a 7th generation winery with views of the Smoky Mountains. Yep, it sounds like it will be rough. I also am looking forward to getting back into my creative passions: writing music, writing stories, and honing my art skills. **Fun fact:** I have 2 self-published children's music CDs and used to do performances. I even created a video (*using PowerPoint no less!*) of one of my children's songs, *"Big Bad Germ."* I released the video shortly after the pandemic, but the song was written over 20 years ago (*some things never change*). **Check it out in YouTube!**

My 17+ years at Cerini and Associates have been an amazing experience, and I am very grateful for all the relationships I have developed with so many of you. I truly appreciated the collaboration, the sharing of knowledge and your dedication to supporting public education on the Island. I am ecstatic to announce that Erin Teta will be taking the reigns starting January 1, 2026. She joined the firm in July 2024 and has over 15 years of internal audit experience, primarily in the education sector. We have been and will continue to work together to ensure a seamless transition. Supporting Erin is Adam Brigandi, a supervisor, who has been with the firm for about 9 years. And we have a whole department in the firm dedicated to serving the education community including pre-K, special education, private schools and of course public schools. You will be in very good and competent hands.

Enjoy reading this issue of the Lesson Plan, where we feature articles on vendor management (*courtesy of Stetson Cybergroup*), legal considerations with undoing past practices (*courtesy of Guercio & Guercio LLP*), internal controls, and much more. Hopefully, you will be reading this while sitting outside, soaking up the sun, and relaxing as a warm breeze gently blows.

Good luck with the budget vote!

As always, reach out with any questions.

Shari Diamond

THE CERINI CONNECTION

CERINI ASSOCIATES LLP
CERTIFIED PUBLIC ACCOUNTANTS

Guest Speakers:

Moderator:
Ken Cerini
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Director
Cerini & Associates

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Supervisor
Cerini & Associates

TOPIC:
Navigating Risk & Strengthening Internal Controls

RECORDING NOW AVAILABLE!

CERINI CONNECTION:
NAVIGATING RISK & STRENGTHENING INTERNAL CONTROLS

In today's rapidly evolving landscape, organizations must stay ahead of risks that threaten financial stability, reputation, and compliance. In this insightful **Cerini Connection** webinar, **Ken Cerini** sat down with **Erin Teta and Adam Brigandi** from Cerini & Associates' Internal Audit team to explore practical strategies for identifying and mitigating risks while strengthening internal controls.

This session covered:

✅ *Common risks schools face, including financial mismanagement, compliance issues, and reputation damage*

✅ *Proactive approaches to identifying and mitigating risks before they become major issues*

✅ *Essential components of strong internal controls and how to implement them effectively—even with limited resources*

✅ *The role of leadership in fostering a culture of compliance and accountability*

✅ *Red flags that may indicate weak controls or potential fraud*

Whether you're looking to safeguard your school against fraud, enhance compliance, or improve financial oversight, this discussion provides essential tools and real-world examples to help you navigate risk effectively.

Strengthening internal controls isn't just about compliance. It's about safeguarding your school's future. **Watch here to learn how to build resilience and enhance performance.**

LETTER TO UTILITY COMPANIES

S chool districts across Long Island are being unfairly burdened by utility companies that shorten remittance periods, impose costly late fees, and, in some cases, even threaten to shut off service over accumulated late fees. Our firm works with over 50 school districts, and we see this issue across the board—creating unnecessary financial strain, inefficiencies, and frustration. To push back against these unfair practices, we encourage districts to use the provided letter template—or create their own—to contact local politicians and demand fairer policies. Perhaps, if the schools stand together and speak up, they can drive real change and protect our schools' financial resources.

CONTACT:

1. NEW YORK STATE PUBLIC SERVICE COMMISSION (PSC):

The PSC regulates utilities in New York State and addresses service and billing issues. You can file a complaint or express concerns through their official channels.

2. LOCAL STATE SENATORS AND ASSEMBLY MEMBERS:

Engaging with your state legislators can amplify your concerns and prompt legislative action. To identify and contact your representatives:

► **New York State Senate:** Use the *"Find Your Senator"* tool
► **New York State Assembly:** Use the *"Find Your Assembly Member"* tool

3. COUNTY LEGISLATORS:

Local legislators can advocate on behalf of school districts within their jurisdictions.

► **For Suffolk County, a list of legislators is available**
► **For Nassau County, a list of legislators is available**

4. TOWN OFFICIALS:

Town supervisors and council members can also be influential in addressing local utility concerns.

[Your Name]
[Your Position]
[Your School District Name]
[Your Contact Information]

[Date]

[Politician's Name]
[Their Title]
[Office Address]
[City, State, ZIP]

Subject: Urgent Request for Support in Addressing Unfair Utility Company Practices Affecting School Districts

Dear [Politician's Name],

I am writing to bring to your attention an urgent issue affecting school districts across New York regarding unfair billing practices by utility companies. These companies have refused to acknowledge that public school districts are municipalities and, as a result, are improperly charging New York State sales tax on utility bills. Additionally, they have implemented unreasonably shortened remittance windows, making it nearly impossible for school districts to receive, process, approve, and remit invoices on time. This has led to a growing burden of excessive late fees, which is a waste of taxpayer dollars.

The rushed timelines imposed by utility companies significantly increase the risk of payment errors and duplicate payments. In many instances, utility companies have not even accounted for prior month payments before issuing new bills, which then incorrectly include charges from previous months. This chaotic process not only creates financial strain on school districts but also disrupts administrative efficiency.

Most concerning is that some utility companies have even threatened to shut off essential services to schools due to unpaid late fees—an unconscionable action given that schools serve as critical community institutions. These companies have refused to settle or negotiate outstanding fees, despite the fact that schools operate as public entities with strict financial and procedural oversight. Rather than cooperation, we are facing punitive measures that directly harm students, staff, and school operations.

We strongly urge you to review these unfair practices and advocate on behalf of school districts to ensure utility companies:

1. **Cease improper taxation** – *Public school districts should not be subjected to New York State sales tax on utilities.*
2. **Provide reasonable remittance windows** – *Schools must have adequate time to process and approve payments before penalties are applied.*
3. **End predatory late fees and service threats** – *Public utilities and public schools should work together in good faith, not in conflict.*

As stewards of taxpayer dollars, we strive to operate efficiently and prudently. However, the growing administrative burden and financial waste caused by these practices undermine our ability to focus resources on students and education. We ask for your guidance on what steps school districts should take next and request your leadership in advocating for a fair and collaborative resolution to these issues.

We appreciate your time and attention to this matter and look forward to your response. Please do not hesitate to reach out if further discussion is needed.

Sincerely,

[Your Name]
[Your Position]
[Your School District Name]

ERIN TETA
DIRECTOR

SEPARATION PAY PITFALLS:
TIPS ON HOW TO AVOID COSTLY MISTAKES

E mployee benefits, including separation and sick time buyback payments, represent significant financial commitments for school districts. Such payments are governed by **collective bargaining agreements (CBAs)**, individual employment agreements, and applicable District policies. Given that separation payments and buyback of unused sick time can constitute substantial expenses for a school district, it is essential to maintain detailed and accurate leave accrual records. Additionally, these payments must be properly supported, independently reviewed, and approved before being disbursed. Ensuring accuracy from the outset is crucial as overpayments can be challenging to recover and underpayments can lead to employee disputes or even legal issues.

As the school year draws to a close, school districts often experience an increase in separation and buyback payments, particularly with the rise in retirements. As internal auditors, we evaluate whether the district has implemented effective procedures and internal controls to ensure these payments are accurate and compliant with employment agreements. Our reviews have identified common issues, including a lack of documented procedures, insufficient oversight, and misinterpretations of bargaining agreement language. To help prevent errors and ensure compliance, here are some key practices to consider when processing these payments:

▶ *Establish Formal, Documented Procedures*

In the audit world, there's a saying: *"If it isn't documented, it doesn't exist."* While staff may be familiar with the steps involved in calculating and approving separation payments, relying on institutional knowledge alone can lead to inconsistencies and errors. Clearly defined, written procedures ensure that all necessary steps—such as verifying compliance with contractual language, reviewing calculations, and maintaining supporting documentation—are consistently followed even when key employees involved in the process separate from the District.

▶ *Maintain Accurate Attendance Data*

Accurate and up-to-date attendance records are essential for properly calculating separation and buyback payments. Financial systems like nVision and WinCap include fields to track an employee's status, tenure, and position history, all of which are critical for determining eligibility and payment amounts. Tracking an employee's length of service within the district—as well as their current role at the time of separation—ensures that the correct buyback or separation payout is applied based on their specific contract terms. However, maintaining accurate attendance and employment records requires ongoing review and verification—an area that often warrants its own audit to prevent miscalculations and compliance issues.

▶ *Review and Validate Spreadsheets*

Even with strong procedures and reliable data, formula errors in spreadsheets can cause miscalculations that may not be caught until after payments are made. A simple but effective control is to have a second reviewer manually verify the calculations. Additionally, locking formula cells can help prevent accidental overwrites that could compromise accuracy.

▶ *Carefully Interpret Contract Language*

Employee contracts often evolve over multiple negotiation cycles, sometimes leading to ambiguous or conflicting terms. If the language surrounding separation or sick time buyback payments is unclear to you, it will be unclear to auditors as well. When in doubt, consult legal counsel to confirm that payments align with the intent of the agreement. If past practices have deviated from the intended interpretation, corrective action may be necessary.

If you discover that your district has been interpreting contract language differently than intended, refer to Guercio's article, *"Undoing Past Practices,"* in this edition of *The Lesson Plan* for guidance on addressing and correcting past practices.

By putting strong procedures in place and ensuring careful oversight, districts can avoid costly errors and provide employees with the accurate payments they've earned. *A little diligence now can save a lot of headaches later!*

ERIN TETA & **ADAM BRIGANDI, CPA, MBA**
DIRECTOR   *SUPERVISOR*

PAST PRACTICES:
RECOGNIZING WHAT THEY ARE, AND HOW THEY CAN BE CHANGED

In public sector labor negotiations, the relationship between public employers and its employees is often governed by a **collective bargaining agreement ("CBA")**. These CBAs establish terms and conditions of employment, including compensation, benefits, workload, and various other aspects of the employer/employee relationship. However, situations sometimes arise where public employers must address changes to longstanding practices or procedures that are not explicitly covered by a CBA.

Changing long-standing practices that are not formally memorialized can be a daunting challenge for any employer. These *"past practices"*– shaped by tradition, habit, or informal agreement –often become ingrained in the daily operations of public employers simply because *"that's how things have always been done."* When these traditions or norms no longer align with the evolving needs of a public employer a change may be necessary. However, changing a past practice requires more than just implementation of an idea. Rather, it can create a complex legal and procedural challenge, demanding a thoughtful approach.

This article will explore best strategies for navigating the challenges of established past practices, providing a roadmap for change within the context of New York State Civil Service Law.

LEGAL FRAMEWORK

A CBA is the formalized contract that both public employers and its employees, through their union, have agreed upon. It is well established that when a public employer negotiates a contract with respect to a specific subject, and such contract contains clear and unambiguous language addressing that subject, the contractual language governs, and the public employer is free to discontinue any practice contrary to such language (*In the Matter of Shelter Island Faculty Association*, 45 PERB ¶ 3032 (2012)). Where a practice diverges from the formal language of the CBA, the absence of a direct provision leaves room for ambiguity and legal complexity if either party seeks to modify or discontinue the practice.

In the context of labor relations, an established practice, also known as a binding past practice, refers to the unwritten, customary procedures or conditions that both employer and the employees have accepted and followed for an extended period. These practices may evolve organically and become so entrenched that they are not formally documented in the CBA or any other written document. Within the meaning of the Taylor Law, a past practice must involve a mandatory subject of bargaining, such as benefits or pay, that is not covered in the contract.

Where an employer is charged for violating a past practice, the labor organization must make out a prima facie case showing that the past practice was "unequivocal, and was continued uninterrupted for a period of time sufficient under the circumstances to create a reasonable expectation among the affected unit employees that [the practice] would continue" (*Cnty. Of Nassau*,13 PERB ¶ 3095 (1980), confirmed, 14 PERB ¶ 7017 (Sup. Ct., Nassau Co. 1981)(citing *Queens Borough Pub. Lib.*, 8 PERB ¶ 3085 (1975)). In such instances, the employer may not change the existing practice without first negotiating with the union.

For a practice to be *"unequivocal,"* it must be clear and unambiguous, expressed in full and definite terms, carrying no implication for future change (*Sherburne-Earlville CSD*, PERB ¶ 3011 (2003)). Therefore, even if a certain practice has continued for a significant period, if it is not unequivocal, the parties can have no reasonable expectation it will continue. Additionally, the reasonableness of an expectation of continuation can be presumed from the duration of the practice and the specific circumstances under which it existed (*Fashion Inst. of Tech.*, 41 PERB ¶ 3010 (2008), *conf'd*, 68 A.D.3d 605, 42 PERB ¶ 7011 (1st Dept 2009)). For example, a union could not demonstrate there was a past practice of limiting the number of teacher workdays where the public employer produced evidence that the CBA did not define the length of the school year for teachers and the public employer consistently applied objective factors in setting the school calendar that resulted in a varying number of workdays from year to year (*North Colonie CSD*, 41 PERB ¶ 3028 (2008)).

When the contract language is clear and unambiguous, an employer can revert to that language without the need to bargain with the union. However, any decision to do so may be subject to a challenge by the union. In such instance, it can be anticipated that the union will argue that the contract language is ambiguous because it has been interpreted differently over an extended period of time. Nonetheless, when provisions in a CBA are unambiguous, they must be given effect as written (*Aeronautical Indust. Dist. Lodge 91 of the Int'l Ass'n of Machinists and Aerospace Workers v. United Technologist, Corp.*, 230 F.3d 569, 576 (2d Cir. 2000)). Evidence outside the four corners of the agreement will not be considered (*Matter of Utility Workers' Union of America, AFL-CIO, Local 393*, 42 PERB ¶ 4503 (2009)). Thus, *"if a past practice, although in existence for several years, arose from an obviously mistaken view of a contractual obligation, it need not be allowed to continue"* (*City of Palo Alto, Cal.*, 107 LA 494, 498-99 (Riker, 1996)).

PERB V ARBITRATION

The discussion of past practices typically arises in two contexts: **Public Employment Relations Board ("PERB") proceedings** and **arbitration proceedings**. It is essential to understand which governing body the matter will proceed under as both apply past practices differently.

PERB has exclusive jurisdiction to resolve a claim in which a public employer committed an improper practice charge by discontinuing or modifying a past practice unilaterally. In its analysis for an improper practice charge, PERB must determine whether an employer's practice was unequivocal and continued uninterrupted for a period of time under the circumstances as to create a reasonable expectation among the affected unit employees that the practice would continue without change (*Matter of Manhasset Union Free Sch. Dist. v. New York State Pub. Empl. Relations Bd.*, 61 A.D.3d 1231, 1233 (3d Dept 2009)).

PERB's determination must be supported by a showing of substantial evidence, which depends on whether there exists a rational basis in the record, collectively, to support the findings upon which determination is based (*Id*). PERB will look at extrinsic evidence, including bargaining history, to help make its determination. Where an employer has been found to violate its contractual obligations by unilaterally changing a past practice, any order issued by PERB directing the restoration of the practice becomes a new term of the contract until it has otherwise been bargained for (*PERB v. Nassau Health Care Corp. & Cnty, of Nassau*, 35 PERB ¶ 7003 (Sup. Ct. Nassau Co. 2001).

Generally, an arbitrator is authorized to resolve a dispute regarding the interpretation of a contract. The limitations of an arbitrator's power are only bound by the express provisions of the agreement (*Essex County Bd. of Supervisors v. Civil Service Employees' Asso.*, 67 A.D.2d 1047, 1049 (3d Dept 1979)). Absent any limitations in the contract, an arbitrator cannot go beyond the contract to add a new terms or provisions as to have the effect of rewriting the agreement (*Manhattan & Bronx Surface Transit Operating Authority v. Transport Workers Union*, 84 A.D.2d 749, 750 (2d Dept 1981)). However, *"absent provisions to the contrary in the arbitration agreement, arbitrators are not bound by principles of substantive law or rules of evidence"* (*Letine v. Fundaro*, 29 N.Y.2d 382, 385 (1972)).

An arbitrator is not permitted to consider a party's past practices in a way that rewrites or negates the terms of the CBA, but they are permitted to rely on evidence or past practices to interpret disputed provisions where ambiguity exists (*Matter of Niagara Frontier Transp. Auth.* (nfta Police Benevolent Assn.), 192 A.D.3d 1551, 1552 (4th Dept 2021)). A contract term is said to be ambiguous, if it is susceptible of more than one meaning, that is, if *"plausible contentions may be made for conflicting interpretations"* (Elkouri & Elkouri, *How Arbitration Works*, 6th Ed. 2003, p. 434, *citing Armstrong Rubber Co.*, 17 LA 741, 744 (Gorder, 1952)). If the arbitrator finds that the language of the CBA is silent and/or susceptible to more than one meaning, evidence of past practice would be admissible (*City of Conneaut, Ohio*, 112 LA 899, 903 (Richard, 1999)).

CHANGING PAST PRACTICES

When public employers attempt to change established practices not formally memorialized, they may face resistance. Employees may view long-standing practices as contractual entitlements and any attempt by the public employer to alter or discontinue these practices may lead to disputes. To successfully navigate the process of changing or discontinuing an established practice, public employers must adopt a careful, methodical approach that prioritizes legal compliance, collaboration, and communication. Here are some strategies to consider:

DETERMINE EXISTENCE OF PAST PRACTICE.

A public employer should first determine whether a past practice exists. If the CBA provides a clear and unambiguous provision governing the practice, such provision takes precedent, and the employer may discontinue anything to the contrary. If the CBA or equivalent contract is silent, the employer must determine if there is evidence of an unequivocal past practice.

ENGAGE IN GOOD FAITH NEGOTIATIONS.

The cornerstone of changing any past practice is engaging in good faith negotiations with the union. This may include discussions about work conditions, scheduling, or staffing practices. Rather than unilaterally implementing changes, a public employer may need to pursue a mutually beneficial solution that can be incorporated into the next bargaining cycle or, if needed, an interim agreement.

AUDIT EMPLOYER PRACTICES REGULARLY.

The public employer should audit its practices and procedures, to ensure consistent compliance with the terms and conditions of the collective bargaining agreement. If inconsistencies are discovered, the public employer has an opportunity to address them before they become a past practice.

REVIEW BARGAINING HISTORY.

In preparing for any matter involving a past practice, a review of bargaining history, historical documents, past proposals exchanged by the parties, and past bargaining notes should be undertaken. Often, these documents can provide clarity to a term or provision for when the topic was first discussed.

CLARIFY THE NEED FOR CHANGE.

Before any change is proposed, it is important to have a clear, well-reasoned justification. Whether the change is due to budget constraints, shifts in priorities, or operational efficiencies, the public employer should provide objective data and evidence to demonstrate why the change is necessary. Transparency about the reasoning behind the change will help foster understanding and reduce the potential for misunderstandings.

Changing long-established past practices can be a complicated and contentious process. However, with thoughtful planning and commitment to good-faith negotiations, public employers can effectively address these challenges and successfully implement change while maintaining positive labor relations and improving the working environment for all involved.

DEVIN REILLY
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VENDOR MANAGEMENT

Over my 25-year career, in multiple industries I've worked, vendor management has been the most overlooked internal control program time and time again. Organizations of every size, in every industry, when they do take the necessary steps to identify and assess their risks, will often dismiss third-party risk. It has been common belief that once an application or system has been moved to the cloud or once a vendor has signed a contract or information security / data privacy *"guarantee,"* they are going to do all they can to protect the data and information with no need for any additional internal or external management and oversight…in many cases, this couldn't be further from the truth.

In 2024 the top data breach, affecting the most victims, was via AT&T. In the AT&T third-party data set breach, over 51 million victims had their Social Security numbers, account numbers, addresses, dates of birth, emails, passwords, and phone numbers released on the dark web. And just as recently reported in December 2024, **PowerSchool Student Information Systems (SIS)**, a cloud-hosted education technology platform used by schools and districts to manage student data, track grades, attendance, and other educational information, confirmed at least 2.7 million records were affected across 6,500 school districts impacting approximately 62.5 million students and over 9.5 million educators. In the PowerSchool SIS breach, it was determined that the hackers were able to access and download the student records by logging into one account that didn't have two-factor authentication enabled, one of the most basic cybersecurity standards for any account, particularly one that has access to sensitive information. From there, the hackers were able to determine that user's password and access the account.

So, *how do organizations do their best to protect data and information from third-party vendor breaches?* While nothing is 100% effective, every organization owes its employees, students, and all other relevant stakeholders the best effort possible to protect their information and data from a third-party data breach.

That all begins by establishing a vendor management program, which requires accountability from vendors and management, as well as oversight from those contracting with vendors. And when we define vendors, they are not just the technology vendors that make up the cloud systems and applications. They also include any vendors that have any network and/or physical access to an organization's data, information, facilities, and people.

First, the organization should identify an individual who will be able to manage, oversee, and carry out the program effectively. This individual will need to have a good overview of the entire organization and be able to identify and assign vendor risk management tasks to others in the organization as well.

The organization's vendor manager should be able to develop and maintain a complete and accurate **vendor master file ("VMF")** of all technology and non-technology vendors used by the organization. This is usually achieved by identifying all contracts and payments to vendors. The established VMF should provide all relevant contract information on each vendor, as well as identifying who in the organization will manage the relationship and assist with onboarding and annually recurring risk assessments and identify the amount of risk each vendor poses to the organization.

Because of all these third-party vendor breaches, as part of the vendor risk management program, **every vendor** should be assessed upon contracting and annually to continually determine and manage the risk to the organization. Annually, and upon contract, the organization should require each third-party vendor to respond in writing to such questions including, but not limited to:

▶ *Does the third-party vendor have formally documented procedures related to information security and data privacy / protection?*

▶ *Does the third-party vendor perform an annual risk assessment to determine and manage their risks?*

▶ *Does the third-party vendor consistently use, across ALL internal and external systems and applications, **Multi-Factor Authentication ("MFA")** and strong password policies (14 characters or more PLUS complexity)?*

▶ *Does the third-party vendor enable encryption at rest on endpoints (desktops and/or laptops)? Servers? File level?*

▶ *Does the third-party vendor enable encryption in transit on emails?*

▶ *Does the third-party vendor require awareness and training of their employees at least annually?*

▶ *Does the third-party vendor apply all security measures to their third-party vendors, sub-contractors, and all other external parties with access to their systems, applications, and/or facilities?*

▶ *Does the third-party vendor have formally documented procedures when internal or third parties are terminated?*

In addition, third-party vendors should have annual monitoring and oversight to test their internal controls over information security. If they are a technology vendor, they should have an annual SOC 2 Type 2 assessment of information security internal controls performed by a reputable company with qualified auditors or assessors. The SOC 2 Type 2 audit will assess the technology service-providers internal controls and provide an assessment as to whether the objectives of each control were met. In addition, the SOC 2 Type 2 report will provide users / clients / customers of the service with **User Consideration Controls (UCC)**. UCCs are a list of internal controls users / clients / customers should implement to reduce any risk(*s*) by the provider. Any organization using the services should make every effort to implement ALL recommended UCCs to additionally reduce the risk of a breach or other incident / event from occurring. Organizations should be reviewing their third-party vendor SOC 2 Type 2 audits annually to ensure information security and data protection controls are still in place and are working effectively. If a vendor does not perform SOC 2 Type 2 assessments of controls, identify whether they are compliant with HIPAA, HITRUST, PCI-DSS, ISO or any other regulations or frameworks they can provide evidence.

Other internal controls of an effective vendor management program shall include formally documented onboarding and offboarding procedures to ensure access to systems and physical locations are provided with the mindset of least privilege and access is removed and payments stop when required immediately upon termination of a contract. I also always personally recommend ensuring contracts include language that requires vendors to provide evidence of information security upon request and a *"right to audit"* clause.

In today's world, many schools have offloaded many of their services and data storage to cloud solutions and/or outsource many key functions / operations. If you only have a few outsourced vendors, start the conversation today on how and when to get the vendor management program started. If your school has been lucky enough **NOT** to be affected, it's only a matter of time before a third-party vendor breach comes knocking on your door and into your network. The worst-case scenario is to be financially liable, coupled with reputational loss, when due diligence on your part was not taken. It is better to be the one to sue rather than be the one sued.

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VIRTUAL PENETRATION TESTING

As part of our internal audit role, we look at information technology operations to assess how effective the internal controls are at reducing the risk of unauthorized access to systems and critical/sensitive data. Public schools are a known target for hackers and cybercriminals as schools often maintain student, employee and financial data on their local servers. However, these schools often do not have the budgeted funds to implement the latest state-of-the-art hardware and software that can provide strong cybersecurity monitoring. They often also lack the funds needed to hire an independent company to perform vulnerability assessments and penetration tests (*aka, "pen tests"*) which can identify security gaps.

One possible budget-friendly approach we recently learned about is the use of a virtual pen test. While this will not fully replace a comprehensive manual penetration test, it can be a cost-effective preliminary measure to identify easily exploitable vulnerabilities. Vonahi Security has developed a product that provides continuous network monitoring called vPenTest. The software is a full-scale penetration testing platform that incorporates the latest methodologies and techniques, making it a more affordable option. The platform claims to provide more accurate, faster, consistent, reporting which is not prone to human error. Their website has several blog articles about pen tests, case studies, a list of open-source tools, and other technical resources.

For more information, check out their website here!

ADAM BRIGANDI, CPA, MBA
SUPERVISOR

INTERVIEW:
EXPLORING COUNSLR'S INNOVATIVE APPROACH TO MENTAL HEALTH SUPPORT FOR SCHOOL COMMUNITIES

SHARI DIAMOND, INTERVIEWED MICHAEL GOLDBERG, BOARD MEMBER, COUNSLR, INC. AND FORMER HEALTHCARE EXECUTIVE, TO LEARN MORE ABOUT COUNSLR AND HOW IT CAN HELP STUDENTS AND STAFF WITH ADDRESSING GROWING MENTAL HEALTH NEEDS.

SD: Michael, thank you for joining me today. *Can you start by giving us an overview of what Counslr is and what problem it aims to solve for school communities?*

MHG: Certainly. With rising stress, anxiety, and other mental health challenges within school communities, the need for accessible and elective mental health resources for students and staff has never been greater. While school guidance polices provide valuable support in addressing this growing demand, resources may be limited and for some, uncomfortable for seeking help. Counslr seeks to reach the traditionally unreachable through a digital platform that provides unlimited access to wellness resources and live (*human*), text-based support sessions with licensed mental health professionals. These services are available 24/7/365, allowing users to engage in 45-minute texting sessions either on-demand or by scheduled appointment.

SD: *How does this text-based approach differ from traditional mental health care methods in terms of accessibility?*

MHG: While the stigma for receiving mental health support has reduced in recent years, we are seeing a continued ability to reach people who never previously sought support, even though it was available to them. In fact, over 80% of Counslr users acknowledged never utilizing otherwise available resources such as school based resources or asking a relative for help.

SD: *Isn't it true that the people who most need support are the ones getting it from either school based or local health care providers?*

MHG: Actually, it's quite the opposite. On average people wait 11 years from the onset of mental health concerns to the time when they seek support. As of the time of this discussion, if you're one of the people who have decided to seek help from a traditional care provider, the average wait time to get an appointment is 6-9 months. Imagine feeling anxious or depressed, asking for help, and are told to wait 6-9 months for help. Our goal at Counslr is to provide access to care in the moment someone decides to receive support so transient issues stay small and don't manifest into serious concerns to help potentially eliminating the need for more significant care like in emergency departments, inpatient psychiatric hospitals or even through medication.

SD: *How does texting help reduce the traditional barriers and improve engagement?*

MHG: With texting becoming the go-to method for everything from socializing to scheduling appointments, more people are embracing it as a convenient way to seek support and access mental health resources. The ability to do so discreetly gives people a sense of comfort and confidence. Counslr users can initiate sessions from anywhere, at any time, without the need for insurance or out-of-pocket payments. This flexibility helps eliminate common barriers such as stigma and inconvenience. For example, a teen experiencing an issue with a parent might feel awkward asking that same parent to bring them to an appointment for care. Instead, texting with a mental health professional from the comfort of their own home, or even during a break period at school, alleviates the inconvenience and discomfort.

SD: It's impressive how Counslr addresses common hurdles like access, cost and inconvenience. *How has the response been from organizations and communities partnering with Counslr?*

MHG: As you might imagine, it takes a brave leader to bring as many mental health resources to their students, employees or community as possible, even when they may have other services. A particularly powerful reminder of this urgent need was when the Counslr team was speaking with a Superintendent for months before she moved forward with implementing access. The very day Counslr was activated, 5 hours later in fact, a student in crisis initiated a session that saved her life. Counslr's unique S.O.S. system worked flawlessly. The Superintendent called Counslr in tears, grateful for the efforts of the team, scared of what would have happened if we didn't implement in their district, and shared an important observation that the student in crisis had not been on the district's radar as a concern.

SD: *What about individuals who may require more intensive care? How does Counslr integrate with traditional healthcare systems?*

MHG: When users demonstrate that more intensive care may be beneficial, Counslr's care coordination team evaluates options and facilitates a warm handoff as appropriate. This approach ensures that individuals receive the level of care they need, complementing traditional healthcare systems rather than replacing them.

SD: Security and privacy are paramount in mental health services. *How does Counslr ensure the confidentiality of user information?*

MHG: Counslr employs robust encryption protocols and adheres to strict data protection regulations to safeguard user information. Our platform is designed with user privacy in mind, ensuring that all communications and personal data are securely stored and accessible only to authorized personnel. Important to note is that while anonymity is preserved, aggregate, deidentified data themes are shared with school leadership on a monthly basis to help the schools know what topics are top of mind for student concerns in order to develop assemblies, programs and resources to support the students.

SD: That's a game-changer. *What types of issues do teens and students typically seek support for through Counslr?*

MHG: We see a wide range of concerns. Many teens reach out about stress, anxiety, school pressure, relationships, identity struggles, and family conflicts. Others just need a safe space to talk through emotions they're experiencing. Because our platform is always available, students can connect with a counselor in the moment they need help, rather than waiting for an appointment. In fact, almost 70% of sessions take place when the traditional health care providers are closed between 5PM and 8AM.

SD: I didn't realize so few resources were available overnight. Having worked in traditional health care and considering your role at Counslr, *what advice would you give to schools or youth organizations looking to improve mental health support for their students?*

MHG: I'd encourage them to take a proactive approach by integrating accessible, flexible mental health resources like Counslr. Too often, schools focus only on crisis intervention rather than early support. By providing students with access they can use anytime, we can address issues before they escalate. It's about making mental health care a normal, everyday resource—just like academic support or physical health services.
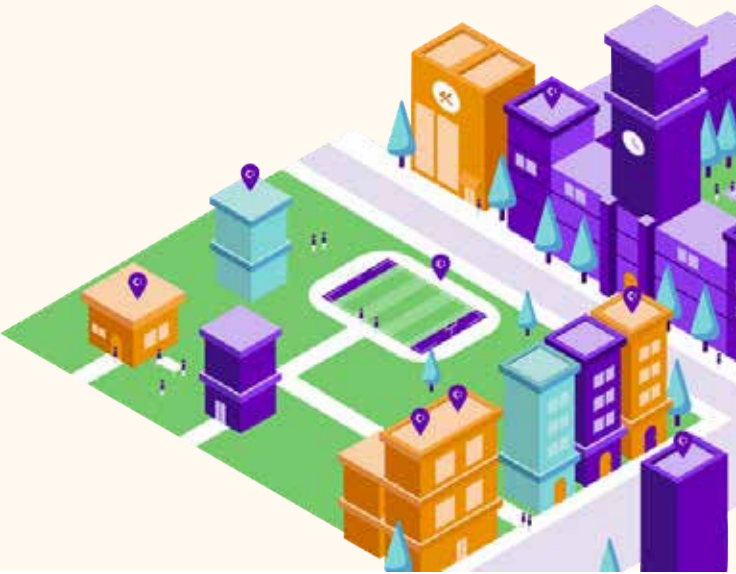
SD: Michael, this has been eye opening. Thank you for sharing how Counslr is making mental health support more accessible for teens, students and faculty.

MHG: Thank you, Shari. We're committed to ensuring that everyone has a safe, accessible way to get the help they need.

THE WORKFORCE IS CHANGING...
ARE WE READY?

Our workforce continues to change - nearly more rapidly than we can keep pace with. Gone are the days of traditional *"nine to five."* Gone are the days of nearly all jobs existing to be filled by individuals sitting in brick-and-mortar locations. And gone are the days of the traditional career path. So, *what does this all mean for our students? One word - opportunity!* But the ways in which we support our students must continue to evolve.

EVOLUTION OF THE WORKFORCE

We are seeing an explosion of transformations within the workforce. Ways of work are changing to support the most diverse number of generations ever. We are seeing the merging of business administration functions become more dynamic and nimbler as industries continue to morph. And benefit offerings now focus on the entire employee's well-being, not just health.

We are at an inflection point within the workforce which is directly attributed to:

► **Remote work.** 42% of roles are now fully remote, allowing for more flexibility and reinvigorating a life-work balance.

► A resurgence of small and mid-size organizations. The migratory trend from big business to **small and mid-size (SMB)** continues; seeing another 5% growth to now make up 46% of the total workforce in 2024 while also being responsible for 64% of the new jobs created in the US!

► The growing trend of moving away from traditional employment - *"job for life"* models into something that is a little more insulating against market churn.

► *The answer* - portfolio careers. Portfolio careers are gig work 2.0. It is balancing multiple part-time roles, project driven roles, or even community-based work activation.

► *Is "gig work" even considered an alternative anymore?* A recent article from Forbes predicts that by 2026, *"gig work"* will make up over 54% of employment.

Add in the values-driven work mindset of Generation Z, and it is now more critical than ever to show the viability of career paths and the concept of each role adding skills and experience rather than title. After all, skills and experience follow you, job titles do not.

So, *what is the answer and what can we do to support our students?*

WHAT WE CAN DO TO SUPPORT OUR STUDENTS

There is a path forward. We need to lean in on school career counseling and connections between high school, college and training programs so it's easier for students to understand all their post-high school options.

Here is a short list of impactful items to consider for your high school work-based programs. I break it down into **skills + community**. Skills and community are what eventually drive, support, and activate **career paths** for our students. Something I have gone into great depths within the career framework I have developed.

Skills. *Let's grow them!* By leveraging classroom, work-based experiences, and on-the-job learning, our students have unique opportunities to be exposed to and develop skills that will shape their vision for their future careers. Here are some activities to further promote skill development with your students:

► **Career Exploration Activities -** Organize career fairs, guest speaker sessions, and industry visits to expose students to experiential discourse to help them make informed decisions about their futures.

► **Hands-On Learning projects -** Incorporate hands-on projects and practical experiences into the curriculum to enhance students' understanding and engagement.

► **Use Technology -** Utilize technology and online resources to provide students with access to virtual labs, simulations, and other interactive learning tools.

► **Human Skills Development -** Conduct workshops and training sessions on essential soft skills such as communication, teamwork, problem-solving, and time management. These skills are crucial for success in any career.

► **Job Shadowing and Internships -** Facilitate job shadowing and internship opportunities for students to gain real-world experience in their fields of interest. Partner with local businesses and organizations to create these opportunities.

► **Work-Based Learning Programs -** Develop and implement work-based learning programs that integrate classroom learning with hands-on work experiences. These programs can include apprenticeships, co-op programs, and project-based learning.

(CONTINUED ON NEXT PAGE)

It's all about the people. Building connections and pathways within our local communities, fosters, well, community. It is also a place where we can build talent pipelines from our schools to our local businesses.

- ► **Partnerships with Local Businesses -** Building relationships with local businesses and industries to provide students with internships, apprenticeships, and job shadowing opportunities.

- ► **Community Involvement -** Engage the community in supporting programs through mentorship, sponsorship, and participation in school events such as hack-a-thons or marketing projects.

- ► **Alumni Networks -** Create and maintain alumni networks to connect current students with former students who can provide mentorship, advice, and networking opportunities. Alumni networks also provide students with a *"safety framework."* After all, if former students have gone before them into roles, perhaps the current students can breathe a little easier knowing that it can be done.

- ► **Parent and Caregiver Engagement -** Engage parents and caregivers in supporting students' career development. Offer workshops and informational sessions to offer guidance in supporting their children in making career choices.

- ► **Engaging Professional Development for Students & Educators -** Offer training and professional development opportunities for the school to stay updated on industry trends and best practices in career navigation.

Career paths. *Are students who enjoy math, take a high school technology course, and gain work-based experience at a local technology firm destined to become engineers?* Well, that depends. In a traditional model, this is a very viable outcome, *but are they aware of other applications of these skills and experiences? Are they aware that 30% of this population go on to have roles in areas such as finance or marketing?* Remember the earlier statement: *skills and experiences follow you?* This is a great example of skill portability; creating and activating new experiences for our students.

WHAT CAN OUR STUDENTS DO?

Self-development: On average students spend a total of 137 minutes each day engaged on social platforms such as TikTok, Instagram, Snapchat, and X. ***This is great!*** Maybe reading that is a bit sobering, but the device that can power self-discovery and self-development through the power of information is in-hand. We need to leverage the same muscle used to *"doom- scroll"* across socials and re-route that energy into gaining insights from sites such as Britannica, Harvard Business Review, Forbes, Explore the Trades, and countless others, which provide wonderful learning avenues to stroll down. These resources can be leveraged by students to further explore their options after high school. Majors become clearer. Trade work options become clearer.

Spending consistent time investing in a skill, whether through a work-based program, or on their own will result in a 20% increase in proficiency of the targeted skill during the period they are growing it - typically 3 - 4 months.

WHAT DOES THIS YIELD?

The short answer is increased visibility and better outcomes.

Career development programs in high school offer several statistical benefits that can positively impact students' futures:

- ► **Increased College Enrollment -** Students who take career development courses are more likely to enroll in post-secondary education. They are particularly more likely to enroll in 2-year colleges compared to their peers who do not participate in such programs.

- ► **Improved Academic Achievement -** Participation in career development programs has been shown to improve students' academic performance. These programs help students see the relevance of their education, leading to increased engagement and better grades.

- ► **Enhanced Employability -** When going directly into trades, career development programs equip students with practical skills and knowledge that make them more employable. Students who participate in these programs are more likely to be employed after high school than those who do not.

- ► **Higher Earnings -** Students who complete career development programs tend to have higher earnings compared to their peers who do not participate in such programs. This is because they acquire skills that are in demand in the job market.

The frameworks above highlight the importance of integrating career development programs into high school education to better prepare students for their future careers and academic pursuits. We are all in this together.

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