

Ichabod Crane CSD EXTERNAL AUDIT: CORRECTIVE ACTION PLAN FOR 2020-21

Audit Period	Financial Area	Internal Auditor Findings	ICC Response to Auditor Findings	ICC Corrective Action Plan	Target Complete Date	Status	Contact
Prior Year #1	Disbursement Testing	During testing of disbursements, auditors discovered 2 purchase orders dated after the invoice	District does have procedures and protocols in place in order to follow the proper purchasing processes. In situations such as this, the Claims Auditor will note the exception on monthly report and the Purchasing Agent will follow up with employee who did not follow the proper procedures.	District holds annual training for an employee that has requisition rights in the purchasing system. The training is held be the district's internal auditor.	9/16/2021	Completed	Michael Brennan, Business Manager plus District's Claim and Intran Auditors
Current Year #1	Payroll	During control testing noted instances where the annual salary was either not returned or not signed. We also noted that there were case where I-9 form was not signed by the employer	District does have procedures and processes in place for the the collection of I-9's and Salary Letters.	The district will monitor the effectiveness of the processes now that we have returned in-person.	6/30/2022	In-Progress	Michael Brennan, Business Manager
Current Year #2	Extra Classroom Activity	During the testing of Extra Class the following we noted, 3 disbursements missing sales tax, 1 disbursement without the faculty auditor signature, 1 fundraiser missing profit & loss statement.	District does have procedures and protocols in place in order to follow the proper Extra Class regulations in accordance with Pamphlet #2..	District holds annual training for all Advisors and Club Treasurers. The training is held be the district's internal auditor along with the Central Treasurer and Faculty Auditor.	10/30/2021	Completed	Michael Brennan, Business Manager plus Faculty Auditor & Central Treasurer

Suzanne Gunlew, Superintendent of Schools

Date

*Suzanne Gunlew*  
10/14/2021