

**Ichabod Crane CSD EXTERNAL AUDIT: CORRECTIVE ACTION PLAN FOR 2021-22**

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 1 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 by the district's internal auditor.	10/28/2022	In-Progress	Michael Brennan, Business Manager plus District's Claim and Internal Auditors
Prior Year #2	Payroll	During control testing noted 1 instance where the annual salary was either not returned or not signed.	District does have procedures and processes in place for the collection of I-9's and Salary Letters. The I9 has since been completed by the employee.	The district will monitor the effectiveness of the processes now that we have returned in-person.	9/20/2022	Completed	Michael Brennan, Business Manager
Prior Year #3	Extra Classroom Activity	During the testing of Extra Class the following we noted, 3 disbursements missing sales tax, 1 missing student signature	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 Treasurer's. The training is held by the district's internal auditor along with the Central Treasurer and Faculty Auditor.	10/30/2022	In-progress	Michael Brennan, Business Manager plus Faculty Auditor & Central Treasurer
Current Year #1	Treasury	Year-end balance transfers were done after year-end.	The decision to wait on certain transfers was due to the lateness of the additional Building Aid payment made by NYS. If certain transfers were done prior to year-end, this would have negatively impacted fund balance and ultimately Fiscal Stress Monitoring. This comment is a one-year situation that will not be required going forward.	N/A, a one-off situation	9/15/2022	Completed	Michael Brennan

9/20/22  
MJB

Suzanne Guntlow, Superintendent of Schools

*Suzanne Guntlow*

Date

*9/21/22*