

Ichabod Crane CSD EXTERNAL AUDIT: CORRECTIVE ACTION PLAN FOR 2022-23

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 by the district's internal auditor.	10/30/2023	In Process	Michael Brennan, Business Manager plus District's Claim (R. Phillips) and Internal Auditors (M. Wolff)
Prior Year #2	Payroll	During control testing noted instances 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 and follow up with every letter not returned.	10/30/2023	In Process	Michael Brennan, Business Manager

9/22/23
MJB

Marie Digirolamo, Superintendent of Schools
10/3/2023

Marie Digirolamo