

CHAPPAQUA CENTRAL SCHOOL DISTRICT

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May 10, 2018

Response to the Internal Audit Intensive Review Report

Facilities Usage:

- 1) In our view exposure to uncollectible accounts is very limited because only in-district organizations are allowed to use district facilities. Also, if the payment is not collected, that organization is not allowed to book future use.
- 2) Since the organizations that use district facilities are basically the same organizations, we do not see the needs to change from quarterly billing to monthly billing.

Food Service:

- 1) We did not purchase the Accounts Receivable module since we have so few receivables. Since we only have ten invoices for WestCOP, we will note a reminder on the calendar to send out timely invoice each month.

Continuing Education:

- 1) The Accountant will periodically review Continuing Education receipts and match up against class roster.

Vendor Payments:

- 2) We will inform vendors that one invoice per project, when applicable.
- 3) We will inform vendors that the Applications for Payment forms must be typed.