



Sweet Home Central School District of Amherst and Tonawanda

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*Donald Feldmann,
Asst. Superintendent for Finance & Plant Services*

Sweet Home Central School District CORRECTIVE ACTION PLAN Internal Control Report YEAR ENDED JUNE 30, 2022

April 20, 2023

This Corrective Action Plan is in response to the recommendations made in the internal control report dated February 7, 2022 for the Sweet Home Central School District.

Athletics

1. **Annual inventory of equipment and uniforms** – Internal Audit noted there is no documentation of the Athletics department's annual inventory of equipment and uniforms.

Internal Audit noted it is the Athletics Department's policy that a full inventory of equipment and uniforms is conducted in January by the Athletics Director and Athletics Secretary. This inventory is also performed after the end of each Athletics season, however there is no documentation.

Personnel, Payroll and Benefits

1. **Approval of benefit payout calculations for retiring employees** – Internal Audit noted evidence of approval of benefit payout calculations for retiring employees is not maintained by the District.

Internal Audit noted it is the District's policy that the benefit payout calculation memorandum for a retiring employee prepared by the Director of Human Resources is reviewed and approved by either the Assistant Superintendent of Finance and Plant Services or District Treasurer for any irregularities, however there is no documentation of such approval.

Extra Classroom

1. **No findings or recommendations as a result of Internal Audit**

Corrective Actions Taken and Planned:

Athletics

1. **Annual inventory of equipment and uniforms** - The District agrees that equipment and uniform inventories are not documented and memorialized at the time inventories are taken. Inventories are routinely updated both annually and after each sporting season but are not time stamped to allow for comparisons over time periods. Rather the inventory document is simply updated from season to season.

Corrective Action: The Athletics Office will continue to conduct annual inventories of equipment and uniform as well as after each sporting season (Fall, Winter and Spring). Those inventories will be documented and saved at that moment in time rather than simply updating from year to year and season to season. This will allow for better tracking and help in the ordering and replacement process going forward.

Effective: February 7, 2023

Personnel, Payroll and Benefits

1. **Approval of benefit payout calculations for retiring employees** – The District agrees with Internal Audit findings that there is no documentation of approval of benefit payout calculations for retiring employees.

Corrective Action: The District has developed a form / process for the Director of Human Resources, District Treasurer and the Assistant Superintendent for Finance & Plant Services to review and sign-off on any and all approved benefit payout calculations for retiring employees.

Effective: February 7, 2023