Grand Island Central School District Corrective Action Plan
2022 Risk Assessment

For each recommendation included in the Risk Assessment Report, our corrective action(s) is taken or proposed. For recommendations where corrective action has not been taken or proposed, we have included the following explanations.

Area 1: Revenue (R)

Recommendation 1

Audit Recommendation:
We recommend that the District's bank account reconciliations are completed and reviewed each month no later than the end of the month following the month being reconciled.

Implementation Plan of Action(s):
The District provided a plan to the Board of Education with a schedule of getting caught up (that is shown at the end). We are on track with that schedule and should be able to provide the end of month reconciliation and revenue status report the following month.

Implementation Date:
The complete process will be implemented by 6/30/2023

Person Responsible for Implementation:
Assistant Superintendent for Business and Finance and Treasurer

Recommendation 2

Audit Recommendation:
We recommend that the Treasurer's Report and Revenue Status reports for all District funds are provided to the Board on at least a monthly basis. The Business Office should at a minimum report the status of the District's finances and provide Revenue Status reports in the event of any future delays or continued staff shortages..

Implementation Plan of Action(s):
The District has posted a part time payroll position in hopes that the Treasurer can work in her proper capacity. A plan of action was also provided to the Board of Education as referenced above, in which we have caught up to April, which will be on the June 5, 2023 BOE agenda for approval.

I**mplementation Date:**
The completed process will be June 5, 2023 and keep a monthly schedule moving forward

Person Responsible for Implementation:
Assistant Superintendent for School Business and Finance and Treasurer

Recommendation 3

Audit Recommendation:
We recommend that a unique user account is established for the current District Treasurer and that the previous District Treasurer's user account is disabled.

Implementation Plan of Action(s):
Upon hiring of the payroll clerk, a new username (which is employee name specific) will be created. This will allow us to change the roles within the financial system of our treasurer who is filing in for the payroll clerk. The current financial system does not allow us to create an additional username/role for the same person so to function payroll properly we have had to keep the old treasurers username, but we did change the password when she retired to ensure she could not access the financial system.

I**mplementation Date:**
Upon hiring of Payroll Clerk, by June 30, 2023

Person Responsible for Implementation:
Assistant Superintendent for School Business and Finance and Secretary

Recommendation 4

Audit Recommendation:
We recommend that the entries to the cash receipts log and check log are periodically compared to NVision and to the deposit reported in the bank statement by a staff member who is independent from the cash and check receipts process to ensure all funds received are appropriately recorded in NVision and deposited to the bank. The staff member should initial and date the cash receipts and check log entries tested.

Implementation Plan of Action(s):
We do not have enough staff to preform this function as expressed. We will work with the front desk staff to see if we can have one enter the cash receipts and check log and the other one to spot check deposits. The only other option would be hiring someone additionally part time or provide a stipend to someone completely separated from the business office.

I**mplementation Date:**
Review by June 30, 2023

Person Responsible for Implementation:
Assistant Superintendent for School Business and Finance and Assistant Superintedent for Pupil Personnel Services

Area 2: Food Service Operations (FS)

Recommendation 1

Audit Recommendation:
We recommend that District consider installing security cameras to monitor the high school basement food service storage areas and all food service cash registers to deter any instances of asset misappropriation.

Implementation Plan of Action(s):
Director of Food Service is working with the technology department on options for purchasing security cameras. Roughly 5-10 cameras would need to be purchased to cover the different registers and areas listed in the recommendation.

I**mplementation Date:**
June 30, 2023

Person Responsible for Implementation:
Assistant Superintendent for School Business and Finance, Director of Food Service and Technology Department

Recommendation 2

Audit Recommendation:
We recommend the Stock Clerk document on all packing slips or delivery reports that the quantities of products listed in the delivery documents have been verified as received. This may be accomplished by initialing and dating the delivery reports.

Implementation Plan of Action(s):
The Stock Clerk in the food service department will be provided with additional guidance of the requirmeents for unloading, counting and stocking items. He will also be tasked with checking off the receivcing list and signing to confirm receipt of goods.

I**mplementation Date:**
The complete process will be implemented by 6/30/2023

Person Responsible for Implementation:
Assistant Superintendent for School Business and Finance Director of Food Service

Recommendation 3

Audit Recommendation:
We recommend that monthly budget to actual reports from NVision for the revenue and expenditures of the School Lunch Fund are provided to the Board as a best practice.

Implementation Plan of Action(s):
This falls into alignment with what we are completing above in the revenue section. As we have caught up on bank reconciliation reports, these reports have been provided to the Board of Education. Once we have a payroll person hired and the treasurer is able to function in the proper capacity these will be provided to the Board of Education monthly.

I**mplementation Date:**
The complete process will be implemented by 6/30/2023

Person Responsible for Implementation:
Assistant Superintendent for School Business and Treasurer

Signed:_____ _____
Name: Dr. Rubie R. Harris Date
Assistant Superintendent for School Business