Grand Island Central School District
Corrective Action Plan

Office of State Comptroller Audit Report Title:
School District Website
Report of Examination
Period Covered: July 1, 2018 – June 30, 2019

Office of State Comptroller Audit Report Number:
S9-19-31

The Grand Island Central School District is in receipt of the draft *School District Website-Report of Examination* (Audit Report) issued by your office for the period of July 1, 2018 – June 30, 2019. The District would like to thank the Comptroller staff for their professionalism and courtesy in conducting their duties associated with this audit.

The Grand Island Central School District Board of Education and Administration take their fiduciary responsibilities very seriously and are committed to ensuring that its financials are administered responsibly and in the best interest of the students and the community with accuracy and transparency. This audit response also serves as the Corrective Action Plan for Grand Island. For each recommendation included in the audit report, the following is our corrective action(s) taken or proposed.

1. **Audit Recommendation:**
   Should prepare and post a multiyear financial plan to the website to help residents, taxpayers and the public see the impact of financial decisions.

   Implementation Plan of Action:
   The District expressed and provided proof of communication with an outside organization on the request of preparing a multiyear financial plan. The audit by the Office of State Comptroller was conducted prior to the COVID-19 shutdown so physical and financial focus shifted to getting the students serviced while remote and then returning in the 2020-21 school year in a hybrid model. The District has continued with this initiative and is currently working with an outside organization on developing and post the multiyear plan to the District website for transparency. Lastly, the multiyear plan though helpful and beneficial is not a requirement, the requirement is that it needs to be posted to the website once developed.

   Implementation Date: June 30, 2022

   Person Responsible for Implementation:
   Assistant Superintendent for School Business and Finance with the involvement from the Board of Education, and Superintendent.

2. **Audit Recommendation:**
Should provide further transparency by posting complete budget to actual results and the internal audit results and related CAP to the website in a transparent location.

Implementation Plan of Action:
The District website shows Financial Statements from our external audits dating back to 2015. This provides the most transparent look at what has occurred in the areas of expenses and revenues for year over year comparisons. We also keep budget documents on the district website dating back to the 2014-2015 school year. This offers a wide variety of transparency of financial information on both the revenue and expenditures sides. The District will post on the District website (under the Business & Finance section) the final appropriation status of each school year upon completion of the external audit for informational purposes. The District will also post the internal audits findings and CAP for each year once audit has been completed and approved by the Board of Education.

Implementation Date: October 15, 2021

Person Responsible for Implementation:
Assistant Superintendent for School Business and Finance with the involvement from the Board of Education, Superintendent, and Audit Committee.

3. **Audit Recommendation:**
Should specify in the District's adopted CAPs who is responsible for implementing corrective action and an implementation date.

Implementation Plan of Action:
The District will utilize the Office of State Comptroller CAP template plan when writing all future corrective action plans which provides an area for the implementation date and person(s) responsible.

Implementation Date: April 12, 2021

Person Responsible for Implementation:
Assistant Superintendent for School Business and Finance with the involvement from the Board of Education, and Superintendent.

Signed: _____ Date: 4/14/21
Brian Graham