Grand Island Central School District Corrective Action Plan
2020 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: Cash Management (CM)

Recommendation 1

Audit Recommendation:
We recommend all reconciliations be completed and reviewed more timely, ideally before the end of the following month.

Implementation Plan of Action(s):
The District planned to implement a schedule last year, but COVID planning took precedence. Moving forward, there will be a reconciliation schedule created annually, so these reports are completed in a timely matter, as well as the process in which the information will be provided to the Board of Education

Implementation Date:
The complete process will be implemented by 7/31/2021

Person Responsible for Implementation:
Assistant Superintendent for Business and Treasurer

Area 2: Purchasing, Accounts Payable, and Disbursements (P)

Recommendation 1

Audit Recommendation:
The Assistant Superintendent for Finance & Support Services should perform a periodic review of the master vendor file change report from nVision to ensure that all changes have supporting documentation. She should sign and date the change report as evidence of her review. If the validity of a vendor is questioned, an appropriate employee should take steps to verify the Vendor's existence and accuracy.

Implementation Plan of Action(s):
The District currently requires staff to complete a Vendor Add/Change form. This was a recommendation given last year, and with COVID planning occurring, this process was not implemented. Since January, the Secretary to the Assistant Superintendent has logged into the nVision Admin system (she is the only person with the access) to run the vendor change audit report. She matches this to the Vendor Add/Change forms book and once confirmed, she signs and places it in the Vendor Audit Analysis binder in the business office.

Implementation Date:
Immediately: This first review was 1/31/2021 and will be done monthly moving forward.

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

Recommendation 2

Audit Recommendation:
We recommend implementing a purchasing calendar to facilitate the purchasing function through cyclical bidding, and to help coordinate it on a weekly, monthly, and yearly basis. The use of a purchasing calendar can allow for the purchases of particular types of items to be planned to occur at times when the best prices can be obtained and prompt deliveries can be made so that the requester will have ordered items available when they are needed.

Implementation Plan of Action(s):
The District currently has an accounts payable calendar we create annually to help receive paperwork timely and for check running purposes. The District has never produced a purchasing calendar, so we are open to reviewing a purchasing calendar template and making modifications to fit the District's needs. Given that this has not occurred in the past, and it being a suggestion, once we can identify its usefulness, we can make a final determination of implementation.

Implementation Date:
Reviewing, the final plan of action will be decided on June 30, 2021

Person Responsible for Implementation:
Assistant Superintendent for School Business and Finance and Accounts Payable Clerk

Recommendation 3

Audit Recommendation:
We recommend that the District review the purchase order aging report on a more regular basis to determine if any action needs to be taken. Purchase orders that are no longer valid can be voided or follow-up action can be taken for valid purchase orders.

Implementation Plan of Action(s):
The District currently reviews outstanding purchase orders as we get closer to year end. We will be meeting with staff that put in purchase orders and implementing a way to identify blanket purchase orders correctly, which will assist with a proper review of the purchase order aging report.

Implementation Date:
Begin implementation July 1, 2021

Person Responsible for Implementation:
Assistant Superintendent for School Business and Finance and Accounts Payable Clerk

Recommendation 4

Audit Recommendation:
We recommend that the District require written documentation be maintained for verbal quotes and instances where a vendor is considered a "Sole Source" provider.

Implementation Plan of Action(s):
We will ensure that anyone who provides that someone is a "Sole Source" provider is also providing documentation from the company supporting that claim. As for written documentation for verbal quotes, we will notify staff that they are to add the verbiage "verbal quotes obtained" with their initials in the description.

Implementation Date:
Beginning Immediately: Sole Source April 1, 2021 and Verbal quotes addition beginning July 1, 2021

Person Responsible for Implementation:
Assistant Superintendent for School Business and Finance and Accounts Payable Clerk

Recommendation 4

Audit Recommendation:
The District should institute a policy requiring dual signatures on checks over a specified dollar threshold to minimize the risk of fraudulent check signing and misappropriation of District assets.

Implementation Plan of Action(s):
We will seek information from other Districts to see how this is implemented, but our current process has many safeguards in place for internal controls. Once check information has been inputted, all copies of checks and tear sheets are sent to Erie 1 BOCES (claims auditors), allowing all supporting documentation and check warrants to be crosschecked. After they review them they are then released for payment. This same Check Warrant and Claims Audit report are provided to the Assistant Superintendent for School Business and Finance and the Board of Education for review.

Implementation Date:
Reviewing, the final plan of action will be decided on September 30, 2021

Person Responsible for Implementation:
Assistant Superintendent for School Business and Finance and Accounts Payable Clerk

Signed: _____ 4/14/2021
Name: Dr. Rubie R. Harris — Date
Assistant Superintendent for School Business