Grand Island Central School District Corrective Action Plan
2019 Risk Assessment

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

Area 1: Personnel, Payroll & Benefits

Recommendation 1

Audit Recommendation:
We recommend that the vault be locked at all times throughout the day and opened by those with the combination only when they need to access items within the vault.

Implementation Plan of Action(s):
The Business Office staff will unlock the vault each morning, but the door will remain closed throughout the day so no one is entering the vault who should not enter the vault. There will also be a camera placed in a better position to monitor the daily traffic of the vault.

Implementation Date:
Immediately. We have already begun this practice after the findings was discussed with the District. Camera purchase will occur by 6/30/2020

Person Responsible for Implementation:
Assistant Superintendent for Business and Finance and Director of Technology

Recommendation 2

Audit Recommendation:
We recommend the Assistant Superintendent of Business and Finance review the Payroll Change Analysis Report prior to payment of payroll checks to employees on Fridays the week of payroll processing and that her review is consistently notated with the date of review.

Implementation Plan of Action(s):
The Assistant Superintendent of School Business and Finance will work with BOCES on prior to checks printing reports to produce a pre-review of payroll. This will be signed by the Assistant Superintendent the same day payroll is processed and signed and dated for the payroll folder.

Implementation Date:
Immediately. We have already begun working with BOCES about nVision reports to fulfill this recommendation. Full process will be implemented by 6/30/2020

Person Responsible for Implementation:
Assistant Superintendent for Business and Payroll Clerk

Recommendation 3

Audit Recommendation:
We recommend that the Treasurer prepare the payroll checking account reconciliation in a timely manner after month-end, which should then be reviewed and approved by the Assistant Superintendent of Business and Finance in a timely manner.

Implementation Plan of Action(s):
The Assistant Superintendent of School Business and Finance explained how there was a system error which made the completion of the report for payroll checking impossible until BOCES could correct the issue in the background. 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:
Full Process will be implemented by 7/31/2020

Person Responsible for Implementation:
Assistant Superintendent for Business and Treasurer

Recommendation 4

Audit Recommendation:
We recommend that the District follow a process to reissue aged checks to the payee or, where appropriate, report the checks to the State under the property abandonment rules.

Implementation Plan of Action(s):
At year end of each school year, outstanding checks will be reviewed and aged checks will be reissued and where appropriate the checks will be reported to the State under the property abandonment rules

Implementation Date:
Full Process will be implemented by 6/30/2020

Person Responsible for Implementation:
Assistant Superintendent for Business and Treasurer

Recommendation 5

Audit Recommendation:
We recommend the District identify an employee that would not cause a segregation of duties conflict to be trained as a backup to process payroll in the event the Payroll Clerk was unavailable. The District should train this employee on the nVision process and include said employee on any nVision payroll trainings for updates to the payroll module

Implementation Plan of Action(s):

The District will be working with BOCES to see in the event of someone being out the services BOCES can assist with, as well train a business office staff member on the payroll process.

Implementation Date:
Full Process will be implemented by 6/30/2021

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

Area 2: Materials, Acquisition & Management

Recommendation 1

Audit Recommendation:
We recommend that controls be implemented to safeguard inventory received, including installing a camera, locking the door or adding a barrier to the receiving room to prevent unauthorized access, and consider adding a locked storage unit in the receiving room for the mail courier to place the inventory until a receiving agent can receive and process the inventory.

Implementation Plan of Action(s):
The District will be work to purchase cameras and a locked storage unit for the receiving room for the mail courier to place the inventory until a receiving agent can receive and process the inventory

Implementation Date:
Full Process will be implemented by 6/30/2021

Person Responsible for Implementation:
Assistant Superintendent for School Business and Finance, Directory of Technology and Director of Buildings and Grounds

Recommendation 2

Audit Recommendation:
We recommend that the District utilize the software used to track inventory receipts to a module of nVision or another inventory management software. Furthermore, all items received into the system should be reviewed by an individual other than the receiving agent, verifying the information input into the software is matches the inventory being received.

Implementation Plan of Action(s):
The District will be work to see if there are options within nVision for inventorying items received. If not, the district will look at other software options for inventory management.

Implementation Date:
Full Process will be implemented by 6/30/2021

Person Responsible for Implementation:
Assistant Superintendent for School Business and Finance, Directory of Technology and Director of Buildings and Grounds

Recommendation 3

Audit Recommendation:
We recommend that the shipping label, reviewed for accuracy by the receiving agent, is provided to the Accounts Payable Clerk such that she can perform a three-way match prior to payment.

Implementation Plan of Action(s):
The District will be work with our claims auditor on a process to handle the review of shipping labels and a three-way match. Our claims auditors are with BOCES and provide us with a process of the information so we will follow the guidance they provide moving forward if a change needs to occur.

Implementation Date:
The process will be discussed with the claims auditor and final decision will be determined and followed by 6/30/2020 to then be shared with all impacted staff.

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

Recommendation 4

Audit Recommendation:
We recommend that the Assistant Superintendent of Business and Finance review a vendor change report prior to each disbursement run.

Implementation Plan of Action(s):
The Secretary to the Assistant Superintendent will log into the nVision Admin system (she is the only person with the access) to run the vendor change report quarterly. After reviewing the Assistant Superintendent for School Business and Finance will sign the form and the form will be saved in office

Implementation Date:
Immediately: This first review will be 4/30/2020.

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

Signed: Rubie R. Harris 4/21/2020

Name: Dr. Rubie R. Harris Date

Assistant Superintendent for School Business