

Churchville-Chili Central School District
Corrective Action Plan for Internal Control Matters
Year Ended June 30, 2024

<u>Audit Finding</u>	<u>Recommendation</u>	<u>Action Required</u>	<u>Completion Date / Report Back Date</u>
PRIOR YEAR DEFICIENCIES PENDING CORRECTIVE ACTION			
<p>Bidding/Quoting – During our examination we noted one instance where the signed statement of non-collusion and the signed bid were not available for our review.</p>	<p>We recommend a continued effort be made to comply with Sections 103 and 104(b) of the General Municipal Law as well as following the District’s procurement policy.</p>	<p>Administration will closely monitor the bidding process to ensure a continued effort is made to comply with General Municipal Law and the District’s procurement policy.</p>	6/30/25
<p>Disbursements- As part of our testing over cash disbursements, we noted one instance in which a voucher selected as part of our testing was not available for our review.</p>	<p>We recommend the District make every effort to maintain the original voucher and supporting documentation for all transactions.</p>	<p>Administration will review the accounts payable processes to ensure efficiency and accuracy in all areas.</p>	6/30/25