



Office of Business & Finance
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To: Bo Wright, Superintendent

From: Maureen Lee, Interim Asst. Supt. for Business & Finance

Date: October 26, 2023

Re: Corrective action plan for Internal Audit of Utilities for the 2022-23 cycle

The following are recommendations provided by the district's internal auditor, EFPR Group for the 2022-23 Internal Control Audit of Utilities Expense and the districts' response as to how we will establish procedures to mitigate the financial risks identified.

Recommendation:

We recommend that the district consider implementing a process to document and track key data related to utilities usage. Management should regularly review the document to identify the potential anomalies in usage and/or charges. Significant variances from expected and/or historical usage should be examined in a timely manner to determine whether corrective action is necessary.

Response:

The district has implemented a process within the Director of Facilities Office to track the monthly usage, charges, and other key data by building to identify the potential anomalies. This report will be reviewed by the Director of Facilities monthly and will be maintained in the Facilities Office for review as requested.

Date of Completion: October 1, 2023 (retroactive to 7/1/2023)