



Office of Business & Finance
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To: Bo Wright, Superintendent
From: Jesse Lambert, Asst. Supt. for Business & Finance
Date: September 30, 2024
Re: Corrective action plan for Internal Audit of Utilities for the 2023-24 cycle

We are in receipt of the Geneva City School District's Internal Audit for the school year ended June 30, 2024, as prepared by EFPR Group, CPA's, PLLC. Please accept this as the Geneva City School District Audit Response and Corrective Action Plan.

1. Fuel Delivery

It was noted that the district is not verifying the accuracy of the state contract pricing on a regular basis.

Response:

- The Transportation Director will verify the accuracy of fuel vendor pricing to the published state contract pricing and/or to other existing agreements with these vendors.

Date Completed – September 27, 2024

2. Invoice Accuracy

It was noted that the diesel fuel vendors' invoices were not consistent with the published state contract pricing.

Response:

- The Transportation Director will work with the fuel vendor to determine the nature of the discrepancies between the price per gallon charged and the published state contract pricing. The district will request a refund from the vendor if it is determined that there was a billing error.

Date Completed – September 27, 2024

3. **Access to Oil Price Information Services (OPIS)**

It was noted that that in order to verify the current price, a subscription is needed to obtain the data.

Response:

- The district will subscribe to a service that will provide access to the OPIS data in order to verify current pricing.

Date Completed – September 27, 2024

4. **Tank Readings**

It was noted that the district is not recording beginning and ending inventory of fuel on hand.

Response:

- The district is researching digital tank meters in order to periodically record the tank readings of the fuel on hand at any time.

Date Completed – September 27, 2024

5. **Reporting Fuel Transactions**

It was noted that the district is not providing a report to the Facilities Department of its fuel transactions related to its fleet of vehicles.

Response:

- The Director of Transportation will provide the Facilities Department with reporting on its fuel usage to review and ensure that the fuel activity appears appropriate, and business related.

Date Completed – September 27, 2024

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Geneva High School

Geneva Middle School

North Street School

West Street School