Jamestown City School District
2022-23 Internal Audit
Corrective Action Plan

There was one finding by the Independent Audit Firm, Johnson Mackowiak and Associates, LLP during the 2022-2023 Internal Audit that reviewed the Districts internal controls for Cash Disbursements Cycle. The Corrective Action Plan is provided below:

Conflict of Interest:

Auditor's Recommendation: We recommend that the District implement an updated policy on conflict of interest which would require the staff to sign off annually on their independence from the vendors. The staff should review the applicable vendors of Jamestown City School District and disclose if there are any conflicts of interest or related party transactions involving that staff member. The policy should ensure if any conflicts of interest or related party transactions arise there is a process to identify and address and monitor the situation.

Corrective Action Plan: The District will review policy 6110 Code of Ethics for Board Members and All District Personnel, as well as create a conflict of interest disclosure form for board members and certain personnel to sign off on.

Anticipated Completion Date: December 31, 2023

Person(s) Responsible for Implementation: Brittnay Spry, Director of Budget and Finance