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 2023-24 Internal Audit that reviewed the Districts internal controls for Cash Disbursements Cycle. The Corrective Action Plan is provided below:

Inventory:

Auditor's Recommendation: The District currently has a system in place to manually count inventory each week. Manually counting inventory allows for increased mistakes and miscounts to be made. The District plans to have their new system in place by the year end June 30, 2024. In September 2023 it was found that an employee of the cafeteria was taking inventory. This employee has since been let go. The implementation of the new inventory system will help prevent instances of loss.

Corrective Action Plan: The Food Service team is currently working to implement an inventory system through our current software.

Anticipated Completion Date: June 30, 2026

Person(s) Responsible for Implementation: Scott Johnson, Director of Food Service

Blanket Purchase Orders:

Auditor's Recommendation: The use of blanket purchase orders is a permitted form of purchasing. However, the use of blanket purchase orders can also be used as a mechanism to bypass the approval process. The District should be sure to issue purchase orders only for repetitive purchases of specified items. Each blanket order should list in detail the items expected to be purchased and the unit price per item. The blanket purchase orders should not be used as an open line of credit with a vendor

Corrective Action Plan: The Business Office will continue to monitor the use of blanket PO's to ensure they are being used properly and appropriately.

Anticipated Completion Date: June 30, 2025

Person(s) Responsible for Implementation: Kristina Howard, Senior Account Clerk Food Service and Scott Johnson, Director of Food Service