

Clarence Central School District

Internal audit

Corrective Action plan for report dated 2/25/2025

Finding: The District has not updated key Board policies relating to purchasing, asset management, and inventories since 2018, and there is currently no established policy or written procedures for the Facilities department's use of and tracking of fuel.

Resolution: The District will review all policies relating to the District's purchasing, asset management, and inventory operations to ensure that they are current and remain relevant with the District's practices and procedures. Additionally, the Facilities department under the guidance of the Assistant Superintendent for Finance and Operations will develop written procedures surrounding the use of and tracking of fuel within the department.

Date of Implementation: Policies will be reviewed and updated as needed by June 30, 2025, and a procedure will be written and in place by June 30, 2025.

Persons Responsible: Patricia Grupka, Assistant Superintendent for Finance and Operations, Brian Logel Director of Facilities.

Finding: The interior area of the loading dock at the District's central receiving area at the high school building is not presently monitored with security cameras.

Resolution: A camera will be installed at the loading dock area at the high school and will be monitored as needed.

Date of Implementation: A camera will be ordered by March 31, 2025 and will be installed within two months of receipt of the camera, or as soon as the vendor can install.

Person Responsible: Brian Logel, Director of Facilities and Stark Equipment Company.

Finding: The Facilities department does not consistently complete and submit asset disposal forms to the Board of Education for vehicles and equipment that have reached the end of their useful life.

Resolution: The facilities department will fill out the appropriate disposal forms for any items they are removing from our inventory, it will list the item name manufacturer and reason for disposal. The Disposal form will be submitted to the Board for Approval prior to removal or sale of the asset

Date of Implementation: Effective March 1, 2025.

Persons Responsible: Brian Logel, Director of Facilities, Patricia Grupka, Assistant Superintendent of Finance and Operations

Finding: Fuel usage by employees within the Facilities department is not sufficiently tracked as part of the current manual process. The Facilities department maintains two fuel tanks – one gasoline and one diesel – at an outbuilding behind the athletic fields at the high school. The fuel pumps currently operate on a manual system: the pumps are accessed through two locked fence gates, the pumps need to be manually turned on within the building, the meters need to be reset, and then fuel is able to be pumped. Employees record the date of usage, the vehicle number, number of gallons pumped, and their signature on a manual, monthly fuel usage sheet maintained within the building.

Resolution: The auditor's recommendation that the District to install and utilizing a system to more efficiently and effectively monitor and track fuel usage for the Facilities department, such as the Gasboy system used by the District's Transportation department, is not cost effective at this time.

The facilities department will strengthen the detail of the monthly fuel usage records maintained, by including documenting vehicle mileage each time a vehicle is fueled, and the Director of Facilities or his designee will review and sign the fuel usage sheets each month.

Date of Implementation: May 1, 2025

Persons Responsible: Brian Logel, Director of Facilities, or his designee, any facilities employee who may uses a District Vehicle.