



**Office of Business & Finance**  
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To: Bo Wright, Superintendent  
From: Jesse Lambert, Asst. Supt. for Business & Finance  
Date: October 8, 2025  
Re: Corrective action plan for Internal Audit of Utilities for the 2024-25 cycle

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We are in receipt of the Geneva City School District's Internal Audit for the school year ended June 30, 2025, as prepared by EFPR Group, CPA's, PLLC. Please accept this as the Geneva City School District Audit Response and Corrective Action Plan.

**1. Hiring Process**

During our testing of personnel files associated with new hires for support staff positions, we noted nine exceptions for which it appears that the I-9 employment verification form was not completed properly. In seven instances, the District did not obtain the required documentation for the verification to be valid. Only one form of identification was obtained (driver's license). When an employee's driver's license is used for verification purposes, the I-9 instructions require a second form of identification to also be documented (i.e. social security card) in order for the verification to be valid.

The two remaining exceptions were due to the District not properly completing/signing the employer section of the form.

In all cases the exceptions were related to support staff positions. All testing related to I-9 forms for instructional new hires determined that the I-9 form was properly completed.

**Response:**

- The Asst. Superintendent for Administrative Services has had his staff complete a refresher training on properly filling out the I-9 form and has developed a process to complete an I-9 self-audit at least annually.

**Date Completed – October 7, 2025**