Jamestown City School District
2024-25 Internal Audit
Corrective Action Plan

There was one finding by the Independent Audit Firm, Johnson Mackowiak and Associates, LLP during the 2024-25 Internal Audit that reviewed the Districts internal controls for Cash Disbursements Cycle. The Corrective Action Plan is provided below:

Distribution of Checks: *We inquired about the process of live check distribution*

Auditor's Recommendation: We noted that as live checks are distributed, there is no policy in place to have the individual receiving the check to sign of it. We recommend the District implement a policy that as live checks are being distributed, they are signed for the individual receiving them.

Corrective Action Plan: The District will have employees sign off when they receive a live check, rather than a direct deposit.

Anticipated Completion Date: June 30, 2026

Person(s) Responsible for Implementation: Kristin Alexander, Assistant School Business Executive, Linda Neid, Payroll Clerk, Tamera Clement, Payroll Clerk, and Stephanie Nuse, Payroll Clerk.

Approval of Payroll: *Once the payroll is processed, it is reviewed and approved by the Assistant Superintendent of Finance and Operations, but it is not reviewed by the Board of Education.*

Auditor's Recommendation: Controls would be strengthened if the Board of Education also reviewed and approved the payroll. We recommend that the payroll report be provided to the Board of Education in conjunction with the accounts payable warrants for review and approval.

Corrective Action Plan: To increase internal controls, the District will insert an additional person to review and sign off on the payroll. My recommendation would be that it goes to Kristin Alexander, Assistant School Business Executive for review and signature, and then Brittnay Spry, Assistant Superintendent of Finance and Operations for review and signature.

Anticipated Completion Date: June 30, 2025

Person(s) Responsible for Implementation: Brittnay Spry, Assistant Superintendent of Finance and Operations, and Kristin Alexander, Assistant School Business Executive