

**Victor Central School District
 External Audit
 Auditors' Findings and Evaluation for the Fiscal Year Ending June 30, 2025**

<u>Auditors Findings</u>	<u>Recommendation</u>	<u>Management Response</u>	<u>Person Responsible & Complete Date</u>
<p>During our examination of payroll, we noted eight instances in the transportation department where an employee's timesheet was not approved by a supervisor.</p>	<p>We recommend the District review this item and develop the necessary corrective action in the coming fiscal year.</p>	<p>The Payroll Department will only process time submissions that have been explicitly approved by the Transportation Director. The Transportation Director will review time submission compiled by Head Bus Driver and notify the Payroll Dept. prior to processing. This change coincides with the Transportation Department's transition to an electric timeclock system. The new system integrates an automated approval workflow, which ensures all time reporting is routed directly to the Transportation Director for necessary authorization before submission to Payroll, thereby eliminating manual approval gaps and enhancing departmental accountability.</p>	<p>Head Bus Driver, Director of Transportation and Payroll Clerk - Effective 10/31/2025</p>