



Sweet Home Central School District of Amherst and Tonawanda

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*Donald Feldmann,
Asst. Superintendent for Finance & Plant Services*

Sweet Home Central School District CORRECTIVE ACTION PLAN Internal Control Report YEAR ENDED JUNE 30, 2024

February 5, 2026

This Corrective Action Plan is in response to the recommendations made in the internal control report dated February 3, 2026 for the Sweet Home Central School District.

Capital Asset Acquisition and Inventory

1. Observation – Auditor noted the District's asset inventory listing in Asset Maxx for fiscal year ended June 30, 2025 still indicated certain disposed assets as being active, as the disposal of the assets was not adequately documented. Additionally, an asset that was properly disposed of in accordance with District policy was not removed from the asset inventory listing in a timely manner.

Corrective Actions Taken and Planned - The District reviewed the current asset inventory listing and removed all assets that have been properly disposed of in accordance with the District's disposal procedures. Going forward, the District will review asset listing monthly following Board of Education meetings and removed assets that have been disposed of at that time.

Corrective Action Implemented: February 5, 2026

2. Observation – Auditor noted each individual District department has their own procedures for inventory counts and maintaining inventory listings. These processes often entail different policies and procedures for each department. Additionally, a physical inventory count is not always performed at least annually.

Corrective Actions Taken and Planned - The District will develop formal, written procedures for capital inventory asset inventory control for all departments. The plans will include responsibilities of each departmental position, backup training and procedures to be completed by each position in the process.

Additionally, an annual physical inspection will be performed to determine all assets are present, in usable condition, located in the assigned area and accurately recorded in the District's fixed asset records.

Corrective Action Implemented by: July 1, 2026

Materials Acquisition and Management

Auditor reported no findings or recommendations as a result of procedures performed for this cycle.

Financial Reporting

1. Observation – *Auditor noted the District does not currently document the review and approval of all monthly bank reconciliations.*

Corrective Actions Taken and Planned – While monthly bank reconciliations are reviewed monthly by the Assistant Superintendent, they are not signed off on. Effective immediately, the Assistant Superintendent will sign and date all monthly bank reconciliations for documentation purposes.

Corrective Action Implemented: February 5, 2026

2. Observation – *Auditor noted the District does not currently provide budget status and revenue status reports to the Board for funds other than the General Fund.*

Corrective Actions Taken and Planned – Effective immediately, the District will provide budget and revenue status reports of all funds (General, School Lunch, Capital, Federal) to the Board of Education for their review and subsequent approval.

Corrective Action Implemented: February 5, 2026

The Audit Committee of Sweet Home Central School District approved the Internal Audit Report on Tuesday, February 5, 2026 and the Board of Education approved the report on Tuesday, February 10, 2026.